



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B O S T O N U N I V E R S I T Y

COLLEGE OF BUSINESS ADMINISTRATION

Thesis

THE HOTEL INDUSTRY IN BOSTON

by

Margaret Mary Quinn

(B.S.S. Boston University
College of Practical Arts and Letters
1926)

Submitted in partial fulfillment of
the requirements for the degree

of

MASTER OF BUSINESS ADMINISTRATION

1934

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TABLE OF CONTENTS

| | Page |
|---|------|
| Introductory | 1 |
| Reference: "Wine Host" by John McGovern | |
| Foreword | |
| Through the Ages with Wine Host | 4 |
| Reference: "Wine Host" by John McGovern | |
| THE WRITER WISHES TO TAKE THIS OPPORTUNITY | |
| TO PUBLICLY THANK PROFESSOR EDWIN | |
| MARTIN CHAMBERLIN FOR HIS PATIENCE | |
| AND VALUED ASSISTANCE. | |
| Reference: "Wine Host" by John McGovern | |
| Page 58 | |
| Abridged Secondary School | |
| Dictionary Page 337 | |
| Encyclopedia Britannica | |
| The W. H. A. Code for the Hotel | |
| Industry. | |
| How a Hotel is Organized | 32 |
| Reference: "Hotel Management" by | |
| Lucius Boomer Pages 18, | |
| 19, 24, 25. | |
| Hotel Organisation Chart (Illustration) | 43 |
| Reference: Compiled by Mr. Grover of | |
| the Hotel Brunswick | |
| The Legal Aspect of Credit Work. | 46 |
| Reference: "Hotel Management" by Lucius | |
| Boomer Pages 221-222 | |
| Hotels and Economic Conditions | 54 |
| Reference: "Hotel Management" by Lucius | |
| Boomer Pages 119, 120. | |
| International Encyclopedia | |
| Kitchen Layout Chart | 59 |
| Education and Training for the Hotel Business | 60 |
| Reference: "Hotel Management" by Lucius | |
| Boomer Pages 229-230. | |
| Controlling the Food in a Hotel. | 63 |
| Reference: "Hotel Administration and | |
| Accounts" by O'Brien and | |
| Couchman Pages 337-338. | |
| "Hotel Management" by Lucius | |
| Boomer Pages 92, 102, 103. | |

TABLE OF CONTENTS

| | Page |
|---|------|
| Introduction | 1 |
| Reference: "Mine Host" by John McGovern | |
| Foreword | |
| Through the Ages with Mine Host | 4 |
| References: "The American Hostel" by | |
| Jefferson Williamson | |
| Pages 5-7 | |
| "Mine Host" by John McGovern | |
| Pages 3-9 | |
| The American Hotel Pamphlet | |
| The Hotel Statler Pamphlet | |
| The Evolution of the word "Hotel". | |
| References: "Mine Host" by John McGovern | |
| Page 38 | |
| Abridged Secondary School | |
| Dictionary Page 337 | |
| Encyclopedia Britannica | |
| The N. R. A. Code for the Hotel | |
| Industry. | |
| How a Hotel is Organized | 32 |
| References: "Hotel Management" by | |
| Lucius Boomer Pages 16, | |
| 19, 24, 25. | |
| Hotel Organization Chart (Illustration) .. | 43 |
| Reference: Compiled by Mr. Grover of | |
| the Hotel Brunswick | |
| The Legal Aspect of Credit Work. | 44 |
| Reference: "Hotel Management" by Lucius | |
| Boomer Pages 221-222 | |
| Hotels and Economic Conditions | 54 |
| References: "Hotel Management" by Lucius | |
| Boomer Pages 119, 150. | |
| International Encyclopedia | |
| Kitchen Layout Chart | 59 |
| Education and Training for the Hotel Business | 60 |
| Reference: "Hotel Management" by Lucius | |
| Boomer Pages 229-230. | |
| Controlling the Food in a Hotel. | 68 |
| References: "Hotel Administration and | |
| Accounts" by O'Brien and | |
| Couchman Pages 337-338 | |
| "Hotel Management" by Lucius | |
| Boomer Pages 92, 102, 108. | |

OUTLINE

THE HOTEL INDUSTRY IN BOSTON

| | Page |
|--|------|
| I. How the hotel industry developed | |
| Business Promotion in the Hotel Industry | 75 |
| Reference: "Hotel Management" by Lucius Boomer Pages 247, 248, 249, 256. | |
| Accounting Control | 84 |
| Reference: "Hotel Management" by Lucius Boomer Pages 32-33. | |
| The Balance Sheet | 87 |
| Reference: "Hotel Management" by Lucius Boomer Pages 36-45 | |
| Exhibit A (Courtesy The Ritz-Carlton Hotel) | 95 |
| The Profit and Loss Statement | 96 |
| Reference: "Hotel Management" by Lucius Boomer" Page 46 (Chapter 6) | |
| Exhibit C (Courtesy the Ritz-Carlton Hotel) | 102 |
| Exhibit D (Courtesy The Ritz-Carlton Hotel) | 104 |
| The Payroll Routine | 105 |
| Hotel Industry in Retrospect. | 110 |

B. In modern times (1800--1900)

1. In England

a. In Shakespeare's time

b. In London in the Eighteenth Century

2. In America

a. Taverns

b. Inns

C. In contemporary times

1. In Europe

2. In America

II. What a hotel is

A. According to Webster (Abridged Secondary School Dictionary--Page 537)

"Hotel"--(see Hostel)

OUTLINE

THE HOTEL INDUSTRY IN BOSTON

I. How the hotel originated

A. In prehistoric times

1. According to Darwin the monkey was the first hotel host and the instigator of the first hotel elevator
2. The cave, though it was the second hotel, was the first Cathedral and Shrine

B. In ancient times

1. Egypt
2. Rome

C. In mediaeval times--monastic inns as an outgrowth of pilgrimages

D. In modern times (1500--1900)

1. In England

- a. In Shakespeare's time
- b. In London in the Eighteenth Century

2. In America

- a. Taverns
- b. Inns

E. In contemporary times

1. In Europe
2. In America

II. What a hotel is

A. According to Webster (Abridged Secondary School Dictionary--Page 337)

"Hotel"--(see Hostel)

1. A house for entertaining strangers or travelers; inn
2. In French usage:
 - a. A mansion or imposing town residence
 - b. A public building, as hôtel de ville, a town hall.

B. According to the Encyclopedia Britannica:

"There is no legal definition in Great Britain of the word "hotel" and the term is loosely applied to a wide variety of establishments having very little in common--to the more pretentious public house and to the larger type of boarding-house as well as to the luxuriously appointed, fully licensed house affording sleeping accommodation and catering facilities for hundreds of visitors."

- C. According to the Manager of the Ritz-Carlton Hotel in Boston
- D. According to the Manager of the Hotel Manger in Boston
- E. According to the Manager of the Victoria Hotel in Boston

* Note--Topics C. D. E. were chosen because of the widely diverse type of clientele.

III. How a hotel is organized

- A. Principles of hotel management
- B. Principles of Control--with a chart showing organization and a description of duties, such as:
 1. House
 2. Food
 3. Drink (Not applicable to American Hotel)
 4. Accounting
 5. Control
 6. Engineering and maintenance
 7. Staff Manager
 8. House Detective

C. Legal Aspects of hotel management

1. Legal definitions of

- a. Hotel keeper
- b. Hotel guest

2. Legal rights of

- a. Hotel keeper
- b. Hotel guest

IV. How economic problems enter into hotel management

A. National characteristics

B. Housing Problems

- 1. Kitchen designs
- 2. Public rooms in British hotels
- 3. Modern bedroom designs
- 4. Bathrooms and sanitary equipment

C. Labor problems--help

D. Food supply and control

V. What financial problems confront the hotel industry

A. Sources of initial capital

B. Manipulation of capital

- 1. Attracting social life
- 2. Meeting the seasonal demands

C. Examples of sample Financial Reports from actual businesses.

VI. Conclusion

The present problems of the Hotel Industry in Boston

THE HOTEL INDUSTRY IN BOSTON

In the following thesis I am going to try to record an intelligent report upon a subject which I think is quite important in the field of business; however, I don't think I am quite capable of making an introduction that would justify my statement about the importance of the relationship between the Hotel Industry to the general field of business; therefore, let me quote from "Mine Host" by John McGovern.

"Thou kindly admirable man statue'd in
history's merriest halls, opening the
door of hospitality, grasping the will-
ing hand of Lonesomeness and offering
a soothing pillow that alone can lure
the mind from Love and Home.

Mine Host! Aloha! Hail!

"All down the ages, from the time the
caravan proceeded through the moonlight
to the dessert, its motley bickerings
drowning the sobs of women in their
rearward tents, where feeble lights
quelled by the silvery night, half
flashed like fireflies fitfully and
fast receded; All down the ages, from
journeys three years deep in sadness,
the traveler forgotten even in his
home.

"All down the ages to our time of rocket flights athwart America, with cities dervishing and dancing by. But still Mine Host, thou friend of Weariness, of Absence of Adventure, thy Khan, thy Inn, thy Hostelry at last a coveted abode, our Grateful race at last responding to thine age-defying gleam of Good.

"What word more Blest than 'Welcome'? And what more often on thy lips? Good fortune to thee in thy house of steel thy walls of marble, where once was Youst, or Tent, or Bridge, or Low and Rambling Khan; but now with chastened lightning at command itself a slave, no more the jagged tongue of fiend; .. with lightning speaking, signaling, serving, torching; and each guest's couch the capital of our universe with all the people ready to obey his call---to this asylum comes the modern traveler; and still thy smile, Mine Host, thy grasp, thy salutation, that now (as in primeval times, beneath the moonlight on the dessert) kindles the sad coming face and almost overthrows the empire, the sweet tyranny of Home.

"But whether Youst, or Tent, or Khan, or Inn, or Hostelry, or Tavern, great or

small, wherever 'Welcome' is the word
and kindness is the art, and rest the
shibboleth

Mine Host! Aloha! Hail!"

I think that those lines do justify my expenditure of
time and study. The whole philosophy of the Hotel Indus-
try seems to be adeptly stated.

Roughly speaking, it took man twelve thousand years
to grow from one to thirty rooms in size and then, in the
next hundred and thirty-four years, or since about the year
1800, they have shown a great burst of speed in development
and have attained a present maximum of three thousand

* Mine Host by John McGovern Foreword.

This may or may not be the ultimate limit. The
probability is that it will not.

It is not merely the largeness that makes the modern
hotel such a striking contrast to the old inn. The real
difference lies in the grandeur, the comfort, and the serv-

* The American Hotel Page 6
The world's largest hotel--Hotel Stevens, Chicago--3000
guest rooms--opened May, 1904.

THROUGH THE AGES WITH MINE HOST *

The Nineteenth Century, which saw some of the most remarkable changes which had ever occurred in the history of man was also the century of the beginning of the modern hotel, and institution that is perhaps the most representative and expressive example of those changes that we have. Prior to the nineteenth century there were only inns--romantic places, no doubt, but as different from a modern first-class hotel as a trip through a wilderness in a stage-coach in the days of yore, was from a trip today in a de luxe train or a Rolls Royce. For the modern first-class hotel was an invention, with the old-style inn merely furnishing the root idea---just as the pianoforte was an invention, based on the older Clavichord, Spinet, and Harpsichord, or Stephenson's locomotive, based on Watt's condensing steam-engine and other fundamentals.

Roughly speaking, it took inns twelve thousand years to grow from one to thirty rooms in size and then, in the next hundred and thirty-four years, or since about the year 1800, they have shown a great burst of speed in development and have attained a present maximum of three thousand rooms.* This may or may not be the ultimate limit. The probability is that it will not.

It is not merely the hugeness that makes the modern hotel such a striking contrast to the old inns. The real difference lies in the grandeur, the comfort, and the serv-

* The American Hotel Page 5
The world's largest hotel--Hotel Stevens, Chicago--3000 guest rooms--Opened May, 1927.

ice that one gets in a modern hotel; and all this comfort, grandeur, and service date a little further back than the beginning of the nineteenth century. It was then, suddenly, after so many centuries of static existence, that the old-style inn began to change, almost overnight, into the new-style hotel and brought into the dictionary a new word, defined:

"Hotel -- A superior kind of inn"

Nor did the coming of the modern hotel entail any loss of these romantic connotations which surrounded the old inns, for the modern hotel has always been a center of all sorts of colorful life. Its annals are filled with romantic memorabilia. This is particularly true of America, where the modern first-class hotel made its first appearance. Our hotels have been, as one writer said, "the thermometers and barometers of our national civilization," and have wielded a great influence on the manners and tastes of the country. It will be long before the memory of the fine old hostelries of the past century fades away. Legend and Tradition and many a song and story will save them from oblivion, and they will have, too, their modest morsel of space in the pages of history, especially the social and political history for which they have provided so much stage setting.

The great and the near great have lived in all of them and haunted their corridors, banquet rooms, lobbies, and bars. Presidents and statesmen have lived and died in them

and emperors, kings and queens, princes and grand dukes, rajahs, and maharajas, and crowned heads of all sorts have received democracy's adulation at their banquet boards.

Most of the great stage and screen stars have spent their entire adult lives in hotels; and politicians have always made them their rallying and plotting grounds. There have been other events too, tragic and comic, important and unimportant, that will serve to perpetuate the memory of these old hotels.

Tinsel and all, our ornate hotels symbolize and typify the spirit of America. They have been perhaps the most distinctively American of all our institutions for they were nourished and brought to flower solely in American soil and borrowed practically nothing from abroad. The spotlight does not beat on them now as it once did, and they are not so ornate as they were fifty or one hundred years ago--when they were almost alone in their grandeur--for this is a sophisticated age of too many marvels for a mere hotel, no matter how huge and magnificent, to make any one stand in awe.

There are, of course, several perfectly good reasons why inns and innkeeping remained at a standstill for so many thousands of years and why they have developed so fast in the last hundred years or so. In order to exemplify those reasons let us project our minds for a few moments back into the dim prehistoric past, back to the days of the one-room caravansarais that was the beginning

of innkeeping.

Undoubtedly Mine Host* was one of the world's first Tired Business Men, on the job as early as the time of the old stone age. Back in the year 10,000 B. C., let us say, or just about 12,000 years ago, a caravan of pre-Adamic men trudged down from the forest uplands to the seashore, carrying pelts, polished flints, horn and bone kinckknacks, and other fruits of their prowess and handiwork. As they came within sight of a cluster of huts and dugouts along the shore, they discreetly sounded the "Halloo" of friendship and were answered in kind by their hairy kinsmen of the cliffs and salt marshes. For this was a periodical visit to the beach, to exchange hinterland merchandise for the general provisions of the sea. The forest-dwellers also wanted some of the strange pretty shells and colored pebbles, to take back to the women and children they had left behind to keep the home fires burning.

They were weary, these prehistoric travelers, for the trekking had been slow and strenuous. Their primitive cousins extended the crude hospitality of the day, giving the visitors the use of a guest-hut where they could sleep together, huddles on some reeds strewn on the floor. The visitors paid for this crude lodging, but not, of course, in money, for Croesus, or whoever deserves the credit, had not invented the root of all evil. In those faraway days, most likely, the guests paid their reckoning in voluntary gifts, for they wanted to make sure of a welcome the next

time they put in an appearance. Thus Mine Host's first guests probably fixed their own hotel rates, which in itself shows that a neat lapse of time has been between that day and this. *

Such, in a very general way, is probably how innkeeping began 12,000 years ago, more or less. But as a regular business, innkeeping was not possible until some standardized and compact medium of exchange had come into existence. This was about the sixth century, B. C. **

The invention of money brought about a sudden expansion of the trading radius of the ancient world, and occasioned the real birth of travel. Not, however, the easy, nonchalant flitting about that prevails today. The perils of going a few miles away from home were still too great, and as in the days of the caveman, all travel was strictly for business purposes, undertaken by men of heroic mode. Sailors plied between ports in small, frail ships; groups of traders "sword in hand and prayers on their lips," led their pack-horses (the wheel had not yet been invented) from one little city to another over trails that would mire a snipe and that were infested with robbers. They were looked upon with fear and suspicion wherever they went. Besides these, high officials went on tax-collecting tours, accompanied by well-armed retinues. Eventually

* Berkley's History of Va. quoted in Dunbar's History of Travel in America Vol. I. -- "Innkeepers had to take whatever the wayfarer volunteered to give--innkeepers were forbidden by law to charge stated amounts."

** B. C. historians generally agree that the first inns where board and lodging might be had for payment of regular fees were established in Lydia, the recognized birthplace of money.

beggars and pilgrims took to the road.

Centuries rolled by and highways became a little better, cities larger, and travel greater in volume. There was a surprising amount of it during the Middle Ages, all things considered. Finally the stage-coach came thundering down the road, for the few crowded hours of glory, until it fell a rather easy prey to the iron horse. It was during this brief sway of the stage coach that the hotel, then always called an inn or tavern in Anglo-Saxon countries, began its remarkable growth.

The stage-coach came on the scene long after the dawn of the modern era, five hundred years ago, and meanwhile down through all the ages from beyond Biblical times inns had changed very little. They were as they had been from time immemorial, self-service establishments for the most part, run on a one-horse basis generally by disreputable and unprogressive landlords. Cleanliness was rare and a low standard of conditions prevailed throughout. It was not such a very far cry, so far as comforts and service were concerned, back to the bare comfortless shelter provided by Mine Host of the old stone age. About the best one can say of the old inns in the light of contemporary records, is that although all were bad, some were a little better than others.

Then England began to be industrialized, and in and around London and a few other places a general improvement began, about 1750. Mine Host began to provide more general

lackeying and paid more attention to the cleanliness and comfort of his house. Parlors and bedrooms, exclusively for the post-chaise trade, were better furnished. A "vase de nuit", as De Quincy called it, was sometimes provided and in course of time, even a bowl and pitcher. A gentleman, if he was clamorous enough, could occasionally get a single room. During this era the English inns began to gain the reputation of being the best in the world, and seem to have deserved it. It was not, however, until about 1815, when the main highways began to be macadamized that the spirit of improvement reached the countryside houses of call.* These were the inns of the Pickwickian period; about which so much moonshine, irreconcilable with the evidence of records, has been written.

The English Inns never went beyond a certain point, and the English innkeeper remained a traditionalist, unwilling or unable to get out of his ages-old rut, and content to let well enough alone.

Meanwhile, the American landlord showed not the slightest fear of turning all sorts of new corners. He had become an expansionist and an innovator first surpassing his English contemporary in the size of his establishment and gradually eclipsing him in other respects.

The inns of the later colonial period had merely kept pace with those of the mother country, but did not differ from them in any special way, except for such differences as were due to the general conditions in the two countries.

* This is how De Quincy refers to inns.

11.

They were inns of the approved London style, all were residences, some with additions built on. The best were like an average well-kept home and were not much larger. But soon after the Revolution Mine Host began to expand, in the cities of the North Atlantic seaboard, the only section that had consolidated its civilization sufficiently to be no longer part of the frontier. The first result of this was a crop of large-scale inns or taverns out of which the modern hotel quickly evolved, with Boston its birthplace and 1829 the year of its birth; and the Tremont House its name.

The entire development of America's hotel system--indeed the development of modern hotels throughout the whole world, had its origin in two historic hostelries, one of them the City Hotel in New York, the other the Tremont House in Boston. The City Hotel owes its distinction to the fact that it was the first building erected for hotel purposes in America, was remarkable for its size and was the first caravansarais erected by a stock company. The Tremont's distinction is that, by virtue of numerous superiorities, it was indisputably the first definitely recognized example of the modern first-class hotel, the true grandparent of all the "swanky" hostelries that dot the land today. It was so far in front of all of its contemporaries, either in America or Europe, that it stood alone, in a class by itself and was universally conceded to be something entirely new in the realm of hotel-keeping. There were a multitude of details, great and small, that gave it its pre-eminence. As a build-

ing, it was a national show-place and was perhaps the largest structure in the country when it was opened. It was also one of the costliest. Its interior arrangement was radically different from that of its predecessors. It was handsomely furnished and decorated throughout and fairly bulged with luxury. Numerous innovations for the pleasure and convenience of the guests were provided, and last, but not least, it started under a management, the policy of giving the guest the utmost of comfort, luxury, and service. By reason of all this it established definitely America's leadership in the art and science of hotel-keeping.*

The American House was opened in 1835 with Lewis Rice as manager. It was an equal of Boston's famous Tremont House. Despite the fact that the American House advertised, "You'll enjoy its enviroment teeming with rich traditions and quaint old-fashioned friendliness. Where your every need is served; but not over-serviced; supplying just that easy feeling of freedom usually found in our own home; it has dropped from a hotel par excellence to a typical American "fourth-rater."

The American House occupies a location where a leisurely five-minute walk in either direction brings you to the shopping "marts," theatrical district, and the most historic places of old Boston.

In a city teeming with historic interest, The American House stands pre-eminent as the modern representative of a long line of famous hostelries, the histories of which are

* The majority of material in this section was taken from Chapter I in the American Hotel by Jefferson Williamson and Pages 3-9 in Mine Host by John McGovern.

inseparably linked with the development of Boston since Revolutionary days.

In the year 1764, General Joseph Warren was married, and took up his residence, and began the practice of medicine on part of the present site, which covers an acre of ground, where later he entertained Colonel Putnam.

In 1806, the famous Earls' Coffee House was built, which, for over twenty years, was the most prosperous and popular house in Boston, being the headquarters of the New York, Albany, and other Mail Coaches.

In 1903, while excavating for the Rathskeller, the spring which supplied Earls' Coffee House, and earlier, the home which General Warren established here, was uncovered, bubbling up exactly as it did in the days we now know only from the pages of history.

The site was next occupied by the first American House, built and opened in 1830, by M. M. Brigham. Additions and improvements kept pace with the city's development, and in 1851 the American House was entirely rebuilt, occupying also the site of the Hanover House, and became the largest and the best equipped and managed hotel in New England.

For many years its wide corridors, spacious public rooms, and ample hospitality made it the chief political, commercial, and social gathering place of Boston. It was perhaps best known as the headquarters of political conventions and the favorite resort of Commercial travelers.

The progressive spirit actuating its management is best illustrated by the installation of the first passenger elevator known in Boston, and the fact that the American House was the first house to provide running water in its rooms. The first electric elevator in the city succeeded the original elevator.

The growth of the city about the site of the American House has been such that it stands centrally located both from a commercial and sight-seeing standpoint. It is practically on a direct line between Boston's two terminal stations.

The convenient arrangement of office, lobbies, and reception rooms, and the courteous attendance that is a feature of the house put the guest at ease from the moment of his arrival. Rooms, single or en suite, with or without bath, are assigned, according to requirements. All are comfortably furnished and the installation of hot and cold water in every room has been nearly completed. All rooms are amply heated by modern means under perfect control by the occupant. The Daily Rates at the American House are as follows:

| | | |
|-------------|--------------|---------------|
| Single room | | \$1.50 and up |
| Double room | | 3.00 and up |
| Suites | ranging from | 5.00 |

The Weekly Rates are:

| | |
|-------------|---------------|
| Single room | \$7.00 and up |
| Double room | 8.50 and up |

A complete telephone exchange has been installed. This furnishes immediate communication with all rooms throughout the Hotel and also with all outside points, and

The progressive spirit actuating its management is best illustrated by the installation of the first passenger elevator known in Boston, and the fact that the American House was the first house to provide running water in its rooms. The first electric elevator in the city succeeded the original elevator.

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| | |
|-------------|-------------------|
| Single room | \$1.50 and up |
| Double room | 3.00 and up |
| Suites | 5.00 ranging from |

The Weekly Rates are:

| | |
|-------------|---------------|
| Single room | \$4.00 and up |
| Double room | 8.50 and up |

A complete telephone exchange has been installed. This furnishes immediate communication with all rooms throughout the Hotel and also with all outside points, and

contributes immeasurably to the comfort and convenience of guests. Not only can appointments for business or pleasure be made without leaving the room, but particular directions not covered by the call button can be given direct to the clerk, chef, head waiter, maid, wine room, baggage room, or other departments of the Hotel without delay. In the case of invalids who are traveling or in the emergency of sudden illness the telephone service will be found of supreme value.

The regular dining room for guests is perfect in every detail of its appointment, and the business and service are each irreproachable. A number of luxuriously furnished Private Dining Rooms are at the disposal of guests or special parties.

The Rathskeller was designed after a famous old room in Holland, and every detail has been carried out in perfect harmony with the old Dutch ensemble. A Ladies' Reception Room, entirely panelled, as is the Rathskeller itself, in fine, old, dark oak, is at the entrance. Heavy oaken beams support the ceilings of both rooms and these, together with the booths along each side of the Rathskeller, the beautifully executed old Dutch Frieze, the steins, tankards, and mugs, and the chairs and tables of solid Dutch design, would suggest that the powers of Aladdin's Wonderful Lamp had been invoked, were the waiters not in modern conventional dress. The secret of the Rathskeller's popularity lies in the fact that the best of everything the mar-

ket affords is served, while prices are as low as consistent with good service.

The electricity for lighting and power purposes is furnished by a modern generating plant in the basement, and maintained upon the highest basis of efficiency.

The immense Kitchens and Bakery, capable alike of meeting the most extraordinary of individual requirements or of the largest banquets, are equipped with all modern facilities and still retain many of the good, old-fashioned features that made the house famous with epicures of bygone times. To these features is due the popularity of several of the dishes served in the dining rooms and Rathskeller, which modern methods of preparation would rob of their delightful savor. The scrupulous cleanliness that is the rule in every part of the house is apparent to an almost startling degree in the kitchens, where every surface is kept brightly scoured.

In the Wine Room and ample cellars provision is made for every possible call, and the quality of what is stored here is attested by labels on many a cobwebbed bottle and cask.

Of special interest to patrons who are connoisseurs is a splendid collection of the new Bohemian glassware on exhibition in the Reception Room of the Rathskeller. This ware differs from all other glassware that is a familiar feature of other collections, in that the exquisite designs and colorings are introduced during the process of blowing and not after the formation of the piece. The beauty thus attained

is far beyond anything the artisans of this country have been able to produce.

A dinner table set with pieces from it presents a most brilliant and attractive picture with a novelty and charm that adds greatly to the success of entertainment, and this fact has led the management of the American House to permit its use for special dinner parties. As souvenirs of a visit to Boston or as presents for weddings or other occasions, pieces from this showing are specially desirable, and a limited number will be held subject to orders from patrons.*

Thus you have the picture of the American House in its heyday; an American House which attracted the type of clientele that the Hotel Statler attracts today; but this famous old war horse of the hotel industry has slipped from its first place rating to its fourth place rating because of economic conditions. The smart shopping district as well as a great many of the business houses of Boston are slowly moving from Scollay Square toward Kenmore Square tending to leave in their wake shabbiness and slums; and so, let us turn for a moment from this exponent of the nineteenth century zenith of American Hotel service to our present day service.

It is said of Mr. Statler that there has probably never been a better Horatio Alger story in the annals of American business than that of his life. Ellsworth M. Statler, was admittedly the greatest hotel man of his time. Statler be-

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gan his life as a "glory-hole" boy. A "Glory-hole" is a furnace in a glass factory, similar to the kilns in pottery works--the finest kind of a place to destroy the spirit of a spindle-legged youth of nine years, such as Statler was when he began work in the glory-hole of the La Belle Glass Works at Wheeling, West Virginia, in 1872. He worked twelve hours a day in alternate day and night shifts, and received twenty-five cents a "turn," six hours to a turn. When he left the glory-hole at the age of twelve, he was getting forty-five cents a turn, or ninety cents a day. The family lived at Bridgeport, Ohio, across the river from Wheeling, to which place Statler's parents moved from Somerset County, Pennsylvania, where he was born in 1863. His three years of glory-hole experience ended when his brother, employed in the old McLure House in Wheeling, got him a job as bell-hop in the hotel. The McClure House, five stories high, was the show place of Wheeling, with stores on the main floor front, and an elevator that carried guests to the upper floors; but not the bell-hops; they had to trudge wearily up the back stairs whenever a guest rang for ice water or whatever else was wanted. Statler received six dollars a month at this job, but he also received nickles and dimes, and occasionally quarters, from appreciative guests, and on the whole it was much better than the job in the glory-hole had been.

There were dull hours when bell-hops were expected to perform other duties than answering bells, and it was in the

performance of these duties that young Statler became acquainted with Tom Duffy, bartender. Duffy took an interest in the bright little lad who always seemed to be eager to learn, and taught him many things.

Thus the former glory-hole boy began his upward climb to the presidency and general management of one of the largest and best known chains of hotels in the country. He learned as he went along. At the McLure House he was successively bell-boy, checkroom boy, night clerk, and day-room clerk at fifty dollars a month. From the brother of the proprietor he picked up the rudiments of bookkeeping and accounting "and thus got an inkling of the profits made by hotelkeepers." Finally, when he was in his early twenties, he became lessee of the McLure's billiard parlor, his first business venture, and also took over the railroad-ticket concession. A few years later, he leased the old Wheeling Musee and installed billiard tables and a Lunch counter in two-thirds of it, leasing the remaining space to a barber. Within fifteen years after he had left the glory-hole, he was making between four and five thousand dollars a year and he had become a moderately prosperous man of the world.

The thing that he had missed most as a child was play. He began making visits to Canada, to fish, and stopped at Buffalo on the way. In that city he subsequently began his career as a hotel proprietor. In 1898, he leased restaurant

space in the Ellicott Square office building, the largest in the country at that time. It was a move that led directly to the beginning of his hotel chain, which was founded when he opened the first Hotel Statler in Buffalo, on January 18, 1908. In this hotel he incorporated ideas he had been picking up for years. Very few hotels then had private baths with every room. It is said, in fact, that no strictly transient hotel was thus equipped. But every one of the four hundred and fifty rooms in Statler's new hotel had either tub or shower. He remembered, too, the iced water in the halls on each floor of the Ellicott Square Building and installed running ice water in every room of the Hotel. He remembered that Charles Vendig, of the old Vendig Hotel in Philadelphia, had put pin cushions in every room, with needles, thread, and a few buttons, and he adopted this idea. Mine Host of Craig Hall in Atlantic City had put the keyholes of guest-room doors above the doorknob, instead of under it, so that guests might have less difficulty in unlocking their doors; which was another idea Statler made use of. It had long been the custom in many first-class hotels, dating back to the days of the old St. Nicholas and Metropolitan hotels in New York, to deliver a newspaper each morning to guests at their rooms, if they notified the clerk or head waiter that they desired such service. Mr. Statler improved upon this idea. Each guest-room door had a thin slot at the bottom, just big enough for a newspaper to be slipped through it into the room, and when each guest awoke in the morning,

there was the paper for him. These and many other service ideas which he had worked out himself or picked up in earlier life and stored away for future use were put into practice at the first Statler Hotel, and at each of the others as fast as they were opened. He seemed to have an inexhaustible fund of ideas, many of which were at first looked upon as fantastic and unnecessary; but which were, nevertheless, copied more and more as time went on and have become standard features of hotel practice and administration. At the old McLure House while he plodded up and down the stairs with pitchers of ice water, and later in other capacities, he had learned that it is service that makes a hotel and he was determined to do for the guests of his own hotels a little more than had ever been done for them before; upon this cardinal principle this great success was built.

Hotel Statler, Boston, is the newest of the famous Statler group of hotels. It offers the very latest in everything that Statler experience during many years of hotel operation has proved essential to guest comfort and satisfaction.

In its planning, construction and equipment, this hotel is the last word in modernity. It is beautiful, spacious, and restful. Its location, Park Square at Arlington Street, finds high favor with both commercial travelers and tourists. It is situated just two hundred yards from Boston Common and

the Public Gardens, in the heart of uptown Boston. The traveler will find all the principal airports and steamship wharves, every business and historical and amusements addresses are quickly, easily, and inexpensively reached from the Hotel Statler.

A modern garage is located very near to the hotel which affords the hotel guests excellent service.

The rates in the Hotel Statler in Boston are:

| | | | | | |
|---------------|----------|--------|---------|---|---|
| Rooms for one | begin at | \$3.50 | per day | | |
| Rooms for two | " | " | | " | " |
| (double bed) | " | 5.00 | | " | " |
| Rooms for two | " | " | | " | " |
| (twin beds) | " | 6.00 | | " | " |
| Sample Rooms | | 5.00 | | " | " |
| Suites | | 14.00 | | " | " |

Among the later innovations in the Statler Hotels is the Statler Service Codes dedicated "To our Patrons"

There is a new pamphlet innumrating "a few features of all Statler Hotels":

1. Every room with a private bath and shower or tub and shower.
 2. Full length mirrors are standard equipment in all guest rooms.
 3. Free morning and Sunday newspapers.
 4. Free radio reception in every guest room.
 5. Circulating ice water saves time and steps.
 6. Convenient bed-head reading lamp on every bed.
 7. No tipping at public restaurant and check rooms.
 8. Comfortable beds with inner-spring hair mattresses.
- And these are merely the conveniences of our modern ho-

tels without the frills and garnishings of the Ritz-Carlton or the Copley Plaza.

In French it formerly meant a large private establishment exclusively. And a meaning is still retained in France, although the modern English meaning has also been accepted. You may now go around the world by certain routes, meeting "Hotels" (thus named) all or nearly all the way.

The French "Hotel de Ville" means "City Hall" all the time—which is an odd thing to say of any phrase in the French language. In order to say "City Hotel," they have, I believe, at last adopted the term "Hotel de la Ville" and the "la" shows the reader that it is not a public building.

The French had the Latin word "Hospes" (guest), from this they had the adjective "hospitalis" (hospitable). The French corrupted this latter word into "hospital," "Hospitel," "hospice" and "hotel"; the English into "capital," and "hostelry." "Hospital" has always meant about what we understand by it.

The French have no word for "home"; what we say "Homeland" they say, "pays." *

In English, according to Webster, a Hotel (see Hostel) is a house for entertaining strangers or travelers; inn and according to the Encyclopedia Britannica, there is no legal definition in Great Britain of the word "hotel" and the term is loosely applied to a wide variety of establishments having

THE EVOLUTION OF THE WORD HOTEL

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* Mine Host Page 38
Abridged Secondary School Dictionary Page 337
Encyclopedia Britannica

very little in common--to the more pretentious public house and to the larger type of boarding-house as well as to the luxuriously appointed, fully licensed house affording sleeping accommodation and catering facilities for hundreds of visitors.

"Inn," likewise, did not always or primarily mean "Hotel." It meant, as it implies, an "inside" as a court, a courtyard, a yard. It evolved out of the "Khan"; it suited itself to a hot and turbulent country. A quadrangle of buildings, forbidden to the outside world, inclosed a place of safety, where water and foliage might refresh the weary traveler of Asia. Out of this form of structure evolved English law schools, law courts, Boards of Trade, pawn brokers' shops, and theatres. There are four "inns of court" in London.

Shakespeare's Globe Theatre was built like an Inn, and its parquet was called the "yard." Parquet itself, is French for "little yard." The hotel and livery that old Burbage and the other Stratford-on-Avon people built outside of old London on the north, where Shakespeare learned his trades of actor, card writer, play-adaptor and playwright was a structure of similar character, for its materials went into the "Globe" afterward.

In England an inn provided lodging and board while taverns provided only food and drink, chiefly the latter. The English Common Law makes a marked difference between the inn, the tavern, and the hotel. In America, the terms "inn" and "tavern" were synonymous. In fact most of the inns were

known as taverns which the English considered an amusing misuse of the mother tongue.

In tracing the meaning of the word "Guest" we come to a more complicated matter of words, that is, an explanation of how what is now "Hotel" came into Europe by the northern route. Surely "Guest" (gast) and "Guest-House" do not seem to be word-brothers of Hotel, but they are.

When "hospes," the Roman guest, was a woman, she was called "hospita" and "hospes" was closely related to "host," "hostis," originally a "stranger." To be a stranger in primitive times, was usually to be an enemy, hence the meaning of "host" as an army. When "hospes" entertained instead of entertaining "hospes" became "host"; but there is more of it. As man lived further and further eastward this breathing of the word "host" became more and more difficult and the vowel sounds (a, e, i, o, u) became less and less important. "Host" stuck in the throat and became first "gost" or "gast" then "ghost" or "ghast," the latter sound we cannot make, nor can we say "Khan" (hotel) the way it is said east of the Volga River. This idea of "ghost" being "guest" or "host" a traveler entertained by the human being or body during life, introduces us to the reason for the "host" in the religious mass. The Germans retain a great deal more of the guttural breathings in their language than do the Latins, or even the English, and "ghost" or "host" came through Northern Europe and reached Germany as "gast" and "hotel" as "Gast-haus."

In Anglo-Saxon "gast" was "ghost" and we are still "Aghast" when we see a "ghost." Back in Asia the Sanskrit verb "Ghas" means "to eat up." The German "gast" (guest) formerly had an "s" added to it like "hostis."

So, coming down from the Aryan Plains, the white people of Europe had "ghost" (soul) (guest), "hospital," "hotel," and all their flocks of word-increase from some Sanskrit word that really meant good cheer and hospitality. "Hotel" meant hospitality always and the early history of "hotels" fades off into the custom of hospitality pure and simple. By the exercise of hospitality peoples sought to obtain the highest honor in the eyes of surrounding nations. Out of hospitality by itself grew the natural response of gifts, and out of the somewhat unsatisfactory custom of gifts and souvenirs finally came the just arrangement of a set price for entertainment. It took a great many thousand years to develop that seemingly simple and now inevitable affair, the "hotel bill."

The word "tavern" is also from Rome, to go no further backward, and when the actor talks of treading the boards, he recalls the past, when the "boards" of "tabulae" were set up in the yard of the Inn. The "taberna" of the Latins might be the humblest shell of boards, or it might be a large house built of wood. The Italians, Spanish, and Portuguese softened the word to "taverna" and our "tavern" came from the French "taverne."

From immemorial days the word "Tavern" has meant "a good time" for men wholly, and consequently the weight of feminine influence has been solidly against it. Tam O'Shanter's wife

was only one of the millions who have "roasted" or "bawled out" their husbands for trying to forget the sorrows of the world at the nearest Tavern to the tune of liquid refreshment.

At the Tavern the traveler relates the newest story and brings news of the outside world. In drinking there is hospitality to the guests. Besides, no one can dispute the fact that man is more social as he drinks. More's the pity that the husband cannot afford it, and his brain will not endure it. With the advance of Woman into the ancient realm of man's business, the doom of the Tavern was sounded, and the triumph of the word "Hotel" was assured.

Café (coffee) as a word, is now thoroughly entrenched as a place of entertainment where the hungry can get something to drink as well as something to eat.

In Spain, the word "Venta" for Inn has the same bad sense that feminine hostility has given to "Tavern" in Europe.

In Italy hotel is "albergo" and lodging-house is "locando." It was the custom of the early world to "take up bed and walk" and furnished rooms with food, all for hire, came slowly into the world.

At the present time, we have the N. R. A. Code defining the Hotel as:

Section II. Hotel Industry

The term "hotel industry" as used herein shall mean the business of operating a hotel hereinafter defined in Section II.

Section II. Hotel

"Hotel" as used herein shall include any establishment operated for profit which--

- a. Extends lodging to the general public.
- b. At least 10 guest rooms, available for such lodgings in one building.
- c. Charges not less than 50¢ per day per person in return for transient lodging.
- d. Is equipped to provide lodging in at least 25% of its rooms without prior understanding or agreement as to duration of any guest's stay.

Section III. Guest

The term "guest" as used herein shall mean any person duly registered in a hotel for lodging.

Section IV. Guest Room

The term "Guest Room" as used herein shall mean any room offered for lodging to any duly registered guest.

Section V. Employee

The term "Employee" as used herein shall mean any person employed by any member of the Hotel Industry.

Section VI. Employer

The term "Employer" as used herein shall mean any one by whom any such employee is compensated or employed.

Section VII. Definition of Personnel

a. Executive

The term "executive" as used herein shall mean an employee responsible for the management of a business or a recognized sub-

division thereof.

b. Clerical Employee

The term "clerical employee" as used herein shall mean any employee engaged in office work, such as desk clerk, cashiers, accountants, bookkeepers and similar occupations.

c. Service Employee

The term "service employee" as used herein shall mean an employee whose duties consist chiefly in rendering direct services to guests and who is compensated therefor in part by such guests.

d. Operation Employee

The term "operation employee" as used herein shall mean all those employees not specifically otherwise defined herein.

e. Watchmen and guards

The term "watchmen and guards" as used herein shall mean employees engaged primarily in watching and safeguarding the premises and property of the hotel.

f. Hotel Detective

The term "hotel detective" as used herein shall mean those employees engaged exclusively in detective and protective work.

g. Maintenance Employee

The term "maintenance employee" as used herein shall mean an employee essential to the upkeep or preservation of the premises and property of a hotel.

h. Part time Employee

The term "part time employee" as used herein shall mean an employee who works for less than the maximum work week prescribed herein.

i. Night Auditor

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A propos of all this, the hotel men in Boston, whom I have interviewed, seem to be of the opinion that the only definition necessary for the work "Hotel" is SERVICE.

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HOW A HOTEL IS ORGANIZED

The chief executive of a hotel must utilize all possible means to keep himself free from detail, and from the necessity of making minor decisions that can as well be made by the lesser executives. He is the only one who sees the business as a whole. Generally speaking, he should confine himself to problems which require this broad viewpoint. He is the only one who can accurately judge the relative importance of matters which come up in the course of operations. A minor matter may seem to be of surpassing importance to a department head. The chief executive must be able to judge how important it really is in comparison with other matters. He must understand the relativity of facts.

When concentrating on a problem which demands his decision, he utilizes all available sources of information. He must be prepared to think, consult, and consider in advance and so be able to act at the right time. He must, in making a decision, ask himself, "What will the result be?" The more accurately his imagination enables him to picture the result, the more successful will he be.

He should strive to base his decisions on accurate information; but when he is faced with a problem he should remember that it is generally better to make the best decision he can, promptly, than to refuse to move because the theoretically perfect thing cannot be done. Often it

is wise to do the expedient thing tending in the right direction, rather than to do nothing. *

There are certain features of good hotel organization which are first, clear-cut policies must be stated by the management and understood by all concerned. They are the bed-rock on which an organization is built. Because the large metropolitan hotel furnishes so many varied services, it appears to be a complex enterprise. In essentials, however, it is quite simple. A hotel exists to furnish two things, food and shelter, although usually it supplies many others. Like a manufacturing concern, it buys, manufactures, and sells. Like a retail store, it merchandises many items. In addition it employs a large corps of workers who, in the ordinary sense, do not produce anything, but merely render service. Some of the services they render are essential to supplying rooms and meals. The work of the chambermaids, housemen, and elevator operators is of this sort. Many services, such as laundry work, valeting, messenger service, which the hotel can render are optional with the patron and a special charge is made for them.

A hotel presents problems of human relations that exists to only a slight degree in the manufacturing concern. With the possible exception of retail merchandising, in no other branch of business does so large a proportion of employees come in contact with the patrons or customers. The success of the hotel is largely in the hands of hundreds of

its employees. It can "sell" itself to its patrons only by having employees who are courteous in rendering service. Every time a contact is made between a patron and a hotel employee good will may be gained or lost. It rests upon management to train employees to supply the willing, interested service which it desires. Management must find a way to get its ideas of how patrons should be treated firmly implanted in the minds of employees and reflected in their actions. The larger the hotel, the more difficult this is.

The second feature of good hotel organization is that the hotel operation must be divided among departments each of which has clearly defined responsibilities and duties. The larger the hotel, the more minutely must the work be subdivided. The owner of a small country inn often himself buys food supplies, acts as room clerk, and handles the accounts. As the size of the hotel increases, the work involved in each department becomes so great that it requires the full time of one or more executives. As the number of employees multiplies, careful planning, standardized practice, and control devices become proportionately imperative as aids to management.

Although the manager of the large hotel has to delegate to others the operating of each department, he retains control. Through organization he is able to devote his time to the important and difficult work of general

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administration and co-ordination.

The third feature of good hotel organization is that each department should be headed by a specialist in the work of that department. He is held responsible by the management for rendering good service at a profit.

The essential operating departments in a hotel are:

1. The front office which is the principal "selling" department of a hotel. Its success is measured by its results in creating and maintaining a satisfied clientele. It accomplishes its purposes by furnishing rooms and services to patrons in a manner which convinces them of its genuine desire to be of service, thus creating the atmosphere of hospitality essential to the hotel's success. When providing a patron with a room it secures the information necessary to open his account. It opens channels of service within the hotel of which he may or may not be aware, and assists him to communication and service not only in, but outside of, the hotel. It keeps accurate records of all rooms occupied and all rooms vacant--available and unavailable; transmits to other departments accurate information concerning arrivals and departures; and co-operates with other departments in enforcing house policies and standards.
2. The front office is in close contact with the house-keeping department and the house service departments, such as floor clerks, uniformed service and lost and found de-

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partments. The uniformed house service department renders all possible assistance to patrons when they arrive. It takes care of their hand baggage, escorts them to their rooms, and executes commissions which are not the specific duties of other employees.

3. The housekeeping department keeps patrons' rooms in suitable condition for rental, and also takes care of all corridors and service rooms on the rooming floors. It inspects and supervises the cleaning and care of such public rooms as are cared for by contract workers. It keeps in repair all linen, draperies, lace curtains, room carpets, rugs, bedding, and upholstered furniture. It handles replacements of these items. The housekeeper has authority to order minor room repairs, major repairs, and renovating for rooms, carpets, furnishings, papering and painting. If the recommendations are authorized, the housekeeping department may supervise the execution of the work, or the supervision may be delegated to specially employed experts.

In carrying out its work the housekeeping department comes in close contact with every department. From the engineering department it orders repairs to furniture, to electric light fixtures, and to plumbing and heating equipment. It reports to the front office when rooms are ready for occupancy. It reports to the house officers the presence of suspicious persons in the halls and questionable conduct on the part of patrons or employees. Violations

of the rules of the house, thefts, found articles, are duly reported.

Although the work of the housekeeping department does not usually bring it in direct personal touch with the patrons of the hotel, the results of its work are readily apparent. Rooms must be taken care of with the least possible annoyance and inconvenience to the patrons. There are times, however, when the department is brought directly in contact with the patron by being called on for special services, as in case of sickness.

4. The fundamental duties of the steward's department are to secure and care for foodstuffs and housekeeping supplies; to secure, maintain, and care for the equipment used in preparing and serving food. It must closely co-operate with the chef and his force, who have in hand the preparation of food, and with the restaurant department, which serves it. In his selection of food in the market, the steward is controlled by the house policy as to quality and variety.

5. The function of the kitchen department is to prepare food, for patrons and employees. Although in large hotels it is often necessary to subdivide food preparation, it is customary for the chef to supervise all cooking operations. There may be a number of kitchens or special departments, such as bakery, pastry shop, and ice cream shop. Sometimes the chef's authority over these special departments is limited to giving orders as to the requisite quantity of the articles specified for the day's menu. The chef also has

charge of those departments of the kitchen in which raw food is made ready for cooking, such as meat butcher shop, poultry butcher shop, fish butcher shop, and vegetable room.

Satisfactory service of food to the patrons is impossible unless there is intelligent co-operation between these department heads, the restaurant manager, and all the employees having any part in food preparations and service. The chef writes up the daily menu and prices dishes prepared in the kitchen, but again with complete understanding and co-operation between himself and steward--frequently subject to the direct supervision of management or controlled by a house policy.

6. The dining room department is supervised by a restaurant manager, often in small hotels called the head waiter and sometimes referred to, in a rather misleading way in the larger metropolitan hotels as the "Maître d'Hotel" -- literally, master of the hotel. He is also in charge of the banquet service and of the service of food, beverages, and cigars to private apartments. The volume of the business, and its character--that is, the proportion of room and banquet service--will determine the subdivision of the department and the delegation of responsibility within it. In some hotels the banquet business is so heavy that it requires the entire time of a banquet manager to supervise it.

7. The engineering department, besides its obvious functions in connection with heat, light, power, and refrigeration, undertakes the upkeep of the plant and operates shops for the repair and renovation of equipment, such as carpenter shop, silver plating and repairing, lacquering, plumbing, painting, and paper hanging. Such repair work as upholstery is often included in the housekeeper's department. The engineering department is generally in charge of protection against fire.

The chief engineer must train and maintain a force of mechanics who, by temperament and versatility, are adapted to meet the hotel's service requirements, which are quite different from those demanded on similar jobs outside hotels.

8. The public-safety department, sometimes called the house officers' department, means special employees hired to safeguard the property of the hotel and its patrons and to maintain order and law-abiding conduct among patrons and employees. In addition, the house officers have other protective functions in emergencies; for example, in case of fire they act under the orders of the chief engineer.

9. Upon the efficiency of communications depends, to a large extent, not only the comfort of patrons, but the smooth working of the business of a hotel. "Communications" include handling mail, the telephone, call-bell service, telautograph or similar machines, telegraph and pneumatic tube systems and correspondence.

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10. The financial department of hotel operation is involved in all activities having to do with money and credit. In small hotels the proprietor, or his direct representative, attends to these matters personally. In large operations the essentials are much the same, but it becomes necessary to establish a corps of workers, under a responsible head, in charge of money received and disbursed. The credit department is a natural adjunct, but frequently in charge of a credit manager who specializes in credits and collections, usually supplementing the hotel records by constant communication with commercial and credit agencies.

11. Purchasing, a fundamental in successful hotel operation, is more and more becoming centralized in a purchasing department. Ordering is customarily delegated to the specialists in charge of the several departments requiring supplies, always under control of, and subject to, approval by management.

12. A department of utmost consequence, at the same time self-contained but pervading all other departments, is the accounting department. Accounting is intended to give a correct presentation of the condition of a business and statements of fact as to all operating activities. It records, checks, and controls the business of operating, and reports to the management in the language of figures. Its function is to serve, inform, and unerringly report. In order that this may be done disinterestedly, the accounting

department must not be subject to control or interference by any other department head or other employee, and in theory it must be independent of control, even by the management itself, in so far as the management might influence it to irregularity. At the same time its staff must be subject to suitable regulation so that their activities will be unobtrusive and harmonious with those with whom they have contact. It must not restrict the initiative and activity of other departments; rather it must help them. This is an exceedingly delicate balance to achieve and maintain. It is answerable directly to management.

The fourth feature of good hotel organization is that the manager of a hotel must know. His own field of work is as restricted as that of the chief executive of any diversified business. He cannot be expert in all the work required in the operation of a large hotel. He must, however, know what his experts and specialists should accomplish and what they actually do accomplish. He must have an intelligent appreciation of their work and be able to measure the results they achieve. That is, he must have ways to determine their efficiency. He must know what is the theoretically best performance of each department. He must know how to co-ordinate the widely diversified activities that are involved in hotel operation. *

Organization charts are maintained by relatively few companies and fewer still keep them up to date. Careful

job specifications including the beginnings of a description of working relationships between jobs seem to be taking the place which the charts once held as an aid or organization building.

The manager of the Hotel Brunswick in Boston very carefully compiled the following "ideal" (to his way of thinking) chart for me.

ORGANIZATION CHART

| M A N A G E R | | | | | | |
|---|------------------------------|--|-------------------------------------|---|---|--|
| ASST TO MGR. | | | | | | |
| EXECUTIVE | HEAD PORTER | ASST MGR | ASST MGR | ASST MGR | COMPTROLLER | SUPT OF SERVICE |
| HOUSEKEEPER ASST HOUSE. LINEN ROOM SEWING ROOM ROOM MAIDS BATH MAIDS PARLOR MAIDS HOUSE MEN WINDOW MEN HEAD HOUSEMAN PERSONAL MAIDS CARPET MEN CABINET MAKERS UPHOLSTERERS NIGHT CLEANERS | PORTERS STATION PORTER | (Both for floor duty) | | In charge of FRONT OFFICE Room Clerks Key Clerks Information Secretaries for Room Correspondence Floor Clerks | BOOKKEEPER PAY MASTER TIME KEEPER FOOD CHECKER CASHIERS for Front Office Dining Room FOOD CONTROL | BELL CAPTS BELLMEN DOORMEN ELEVATOR MEN |
| M A I T R E D ' H O T E L | | | | | | |
| DINING ROOM HEADWAITERS CAPTAINS WAITERS BUS BOYS ROOM SERVICE CAPT TEL. OPERATOR | | ASST STEWARD Store room employees Pantry Receiving clerks Announcers Silver Men Dishmen Vegetable men Yard man | BARMEN Wine store-room employees | ASST CHEFS FOR Frying Roasting Garde Manger Bakery Ice Cream Butcher | | |
| P R O T E C T I V E D E P T | | | | | | |
| HEAD HOUSE OFFICER NIGHT AND DAY WATCHMEN | | ASST ENGINEERS Electricians Carpenters Plasterers Firemen Ice Men | Telephone Operators | In charge of Laundry | | |

THE LEGAL ASPECT OF CREDIT WORK AS APPLIED TO THE
HOTEL INDUSTRY

Before we can talk about the Legal aspects of the credit work as applied to the hotel industry, let us state the legal definitions of:

a. Hotel-keeper

b. Hotel Guest

and the legal rights of:

a. Hotel-keeper

b. Hotel Guest

The terms "Hotel-keeper" and "tavern-keeper" are synonymous with "innkeeper." An innkeeper is a person who publicly professes that he keeps an inn or house where a traveler is furnished with everything which he has occasion for while on his way. Formerly it was necessary to furnish not only lodging, but also food and drink for the guests and accommodations for their horses; but this has been altered and relaxed by changes in the customs of the people and modes of travel.

In legal terms an inn differs from a lodging house or boarding house, the distinction made is that an inn is for the accommodation of all persons who choose to come and who are in a condition fit to be received without any agreement as to the duration of their stay, while the keeper of a lodging house or boarding house may choose whether he will or will not accommodate a person under contract

for a certain period of time and at a certain rate. There is nothing to prevent a house of public entertainment serving both purposes. As it may be a boarding house, while as to transient guests who remain from day to day without definite contract it is an inn.

A guest was formerly a traveler or wayfarer. Now he is understood as a transient person who resorts to and is received at an inn for the purpose of obtaining accommodations.

A boarder is one who is entertained under special contract with rooms and meals.

The distinction lies in the character in which the person comes and remains. One who stops at an inn as a transient has the legal status of a guest. If the accommodations are enjoyed under conditions of permanency as a home or residence for the time being, he is a boarder, or a lodger if he simply has a room without meals.

There is also this additional difference between guest and a boarder or lodger, the innkeeper is under legal obligations to receive and entertain as guests all unobjectionable persons so long as he has accommodations for them and they are willing and able to pay therefor, but is not obliged to contract for boarders or lodgers.

It is the innkeeper's duty to guard safely his guest's goods night and day. Formerly the innkeeper was regarded as an insurer for the safety of such goods. In many states, however, the liability of innkeepers is limited by

statute. The liability of the innkeeper for loss of baggage, valuables, or goods of the guest is determined and regulated by law of the state or country where the innkeeper for loss of baggage, valuables, or goods of the guest is determined and regulated by law of the state or country where the inn is kept. Originally, the rules of liability were founded upon public policy for the protection of travelers against the negligence and dishonest practices of innkeepers and their servants. This protection was afforded to travelers who had no means of knowing the neighborhood or character of those whom they might meet at an inn. Losses by act of God or the public enemy or the negligence of the guest himself were exceptions exempting the innkeeper from liability. Laws exist in various states granting exemption of liability to innkeepers for loss of jewelry and valuables unless delivered to him for the purpose of placing in safes. The innkeeper, however, is bound to provide safe premises and has been held to be absolutely liable if the goods of a guest are injured or lost by a defect in the premises. Where the relation of innkeeper and guest does not exist the responsibility of an innkeeper for the safe keeping of the property of another in his possession is that of a bailee governed by different rules than those governing the liability of an innkeeper. *

Hotel credit is procured or obtained, as the case may be, or a very large part of it, in much of a haphazard way. True, it has been created because of a custom which has

grown up with the hotel business. As the guests come to the house, the Hotel-keeper has not the time to investigate as to who they are and where they come from. In other words, the hotel man takes them on their general appearance and, appearing fairly good, he is willing to take a chance. That develops the hotel line of credit; and there isn't a line of credit that is worse than the credit in hotel operations. Sometimes the guest takes his baggage with him and other times he leaves it but then it is usually of no particular value. When it comes to hotel credit, the law has recognized that hotel men are accustomed to treating the public for what they appear. The hotel man has a lien on all the property which the guest brings upon the premises in addition to which, if he departs without paying his bill, under certain circumstances, the hotel-keeper may proceed against him criminally.

The hotel-keeper is perhaps unique in the fact that his is the only business where the running up of credit may, under certain conditions, bring imprisonment. That brings us to phases which permit us to proceed against the guest criminally. The hotel-keeper not only wants to apprehend the absconder, but he also bulletins the individual. Then again if the absconder happens to be an individual who has passed a worthless check the hotel-keeper may proceed against him under the law which forbids the use and circulation of worthless checks. That brings us to four outstanding phases of the law which will enable the hotel-

keeper to exercise rights which he has either against the property of the guest or against his person; the right to bulletin, the right to have him arrested if the case has any of the elements of fraud, or the right to proceed against him if he has given a worthless check, and the right of lien on his baggage.

Under the law, where the guest departs owing a bill, the hotel-keeper may hold his baggage and may sell it. The law was drafted by Frank A. Boland, some few years ago and it is very simple in all of its provisions. Nothing further is required than the advertising, two weeks in advance of the sale, the time and place of the sale which must be consummated by a licensed auctioneer; also the mailing of a notice of such sale to the last known address of the guest. The notice of the sale simply contains a general description of the property; and, if it appears that the property has been in the possession of the hotel-keeper for eighteen months or more, he does not have to send any notice to the guest. The guest does not need to be notified in writing via General Delivery; and the property can be sold unceremoniously, the only requirement being that notice of the sale is published two weeks before the sale takes place.

If a guest departs without paying, he should be reported to the Hotel Association by name, description, etc. The Association, in turn, through the customary procedure, distributes that information in appropriate form to its various members. That information as it goes out is known

in law as a "privileged communication." If the name is false and the information is circulated and the guest suffers injury the Association is ordinarily not liable for damages because everything done in the matter came under the rule of a "privileged communication." The only relief which the guest may have is against the particular hotel and, if it develops that the hotel was reckless and negligent in submitting this information to the Hotel Association, then that particular hotel may be held in damages. The law is very limited and narrow on this rule of "privileged communications" because of the fact that it has been required to deliver to the Association opinions which have seemed at times to be harsh; harsh on some of the hotels not in the Association, for there are in the Hotel Credit Managers Association a number of hotels not in the membership of the Hotel Association, making it impossible to accept information from these non-member hotels and impossible to distribute information to them because of the law regarding "privileged communications."

In addition to bulletining the individual, if the circumstances under which he obtained credit or having obtained credit and departed were such as to make out a case under the hotel fraud act, if he can be located, a warrant can be issued and he can be prosecuted under a special act provided for that purpose; the hotel fraud act in New York State is perhaps more liberal to the hotel-keeper than in any other state. Under the old law, you could not arrest

unless the transaction had the positive element of fraud. The hotel-keeper would have to prove affirmatively that it was obtained with the intent to defraud. Under the law as amended, certain provisions make it much easier to make out such a case. If a guest takes out his baggage without the permission of the hotel-keeper or if, having obtained credit, the hotel-keeper demands payment of the bill and he fails to meet, that raises a presumption of fraudulent intent. If the transaction happens to be predicated upon a bad check matter, then the hotel-keeper may proceed against the guest for passing a worthless check.

Under the law in New York State now, the passing of a bad check with an intent to defraud is a misdemeanor. It is not necessary to prove that the culprit has secured actual cash when he passed the check. All it is necessary to do to hold a man is to prove that he issued a worthless check. Formerly there must be some evidence showing an intent to defraud. Now if he obtains cash, that is larceny; and he may be prosecuted for larceny accordingly. He may be held under the bad check law. If he has obtained more than \$100 worth that is grand larceny. Experience has taught the hotel-keeper that if a man passed a bad check it would perhaps be a week before the check would come back to him from the bank. In the meantime, the culprit has perhaps cashed a half dozen other checks; putting the hotel-keeper out several hundreds of dollars.

The Counsel for the American Hotel Association, Mr.

Frank A. Boland, induced the American Bankers Association to advocate the principal among their members to have the banks send a wire to hotel-keepers whenever a check comes through to a drawee bank worthless either in whole or in part. The hotels have to pay the expenses of any telegrams. Most of the hotels are paying these charges. The program is not 100% perfect because of many conditions. First of all, the American Bankers have not within their membership all of the banks within the United States. Secondly, those which are members have not been educated up to it entirely. Therefore, it requires planning and education upon the part of the merchants and bankers, and ultimately the goal may be reached. Finally, the law may be amended so that the charge may be included in the charge for protest fees. However, the telegrams are now another way for protection.

In connection with the arresting of individuals through the bad check law, many crooks soon realized that it was an easy thing to circularize checks drawn on out-of-town banks. They learned that the average hotel-keeper would not go to the trouble and expense of producing evidence from the remote bank as to whether they had no funds or not sufficient funds. The law has been amended so that the certificate of protest of notary is admissible of proof in the criminal prosecution. That permission authorizes hotel-keepers to introduce the so-called secondary proof of fraud. This is the first time that a provision of that kind has been made

a part of the law in connection with criminal prosecutions. Heretofore, the man had to be given ten days notice before you could proceed against him. If he was located and given the notice, all he needed was one day to make good his escape. No one should allow a man ten days notice. It may be all right for commercial people to give notice before requiring a man to make good, but where the transaction in its inception is criminal there is a different situation. The crooks know how long it takes to put checks through, but it is hard to educate the public.

Whenever it is necessary for a hotel-keeper to resort to the rights and privileges of the law in connection with credits, he must do so with a clear knowledge of the law applicable to the facts in every case; which means that he must know the law, but above all he must know the facts. Sometimes the hotel-keeper arrests and proceeds and fails and when he does he incurs the likelihood of a suit. Sometimes, when enforcing a lien and bringing the guest's property into his possession, he violates his duties to the guest. Sometimes, in taking advantage of this very extraordinary right which he has, the hotel-keeper, does so in a very uncereemonious way. When, at some subsequent period, the guest comes back to pay his bill and he wants to get the baggage belonging to him, he sometimes finds that it has been pilfered or taken away by some one, but, by whom, the hotel-keeper does not know. It is a fact that the hotel has been negligent in the proper degree of care of the pro-

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party which belongs to the guest. Therefore, baggage which is held should be put away in some special place where the employees of the hotel will not think it common property. It should be under the jurisdiction of one particular person; because, after all, it only means that the hotel-keeper is doing the best he can in the operation of his business and in respecting the rights of the public.

but rather to develop national distinctions which are already apparent. The luxury hotels of France and Austria, for example, are of the "palace" type rising at times to magnificence and those of the United States are gigantic buildings designed for the mere minimization of standardized services, organized on highly scientific and largely mechanical lines, the ideal of the great British Hotel is to reproduce, while greatly extending, the characteristic amenities of the private town mansion or country house, and to recapture its traditional air of culture, courtesy, quiet dignity and hospitality, for example; certain hotels in Mayfair do just this thing.

The typical American hotel tends to become larger and larger. The two thousand-room establishment is succeeded by others of three thousand rooms and the accommodation of even these giant creations is already exceeded by yet more recent buildings. In Great Britain and Ireland, the five hundred-room hotel is deemed a large one. The huge American style of hotel is also unknown on the continent in Europe. A six hundred-room hotel in Europe is deemed ex-

THE ECONOMIC CONDITIONS THAT ENTER INTO HOTEL
MANAGEMENT

The leading authorities on the subject incline to the view that hotel design will continue to be influenced by the aim not to evolve a standard "international" form of hotel which would render the de luxe hotel in London an exact replica of those in Paris, New York, Berlin and Rome; but rather to develop national distinctions which are already apparent. The luxury hotels of France and Austria, for example, are of the "palace" type aiming at sheer magnificence and those of the United States are gigantic buildings designed for the mass ministration of standardized services, organized on highly scientific and largely mechanical lines, the ideal of the great British Hotel is to reproduce, while greatly extending, the characteristic amenities of the private town mansion or country house, and to recapture its traditional air of culture, courtesy, quiet dignity and hospitality, for example; certain hotels in Mayfair do just this thing.

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ceedingly large.*

** The hotel structure and plant is of vital interest to the management. It is the "scene of battle," so to speak. Management should know not only what the individual characteristics and conditions of a particular hotel are, but what they should be. Often, handicaps and imperfections will be gradually improved by alterations or quite overcome by a study of theoretically ideal conditions in comparison with the existing ones.

The management is deeply concerned in the physical operation and upkeep of the hotel in which its staff operation is taking place. These statements are truisms. The actual care and operation of the building involves all sorts of technical matters. How, then, is the management to know that the necessary care of the plant is being given; the necessary work of upkeep being done, and the mechanical activities of the plant proceeding as they should, without interference to the best functioning of the personnel and organization or the comfort of the patrons?

In the first place, there should be a general understanding of what the structure should be, its integral parts and the physical service appliances. With this fundamental knowledge and a proper system of accounts and reports, reference to statistics and comparisons, the management can intelligently appreciate and judge the way the structure and plant are being handled by the technical forces of the building superintendent and chief engineer. It is possible

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only under such conditions and with intelligent appreciation of the problems, processes, and accomplishments that the right sort of co-operation between the "captain of the ship" and his "chief engineer" will attain. There is a good deal of similarity in the operation of a hotel and the operation of a vessel. In the operation of passenger ships, as human life is at stake, long experience has forced and perfected an understanding of the relationships between the captain and the chief engineer. In hotels, similar relationships exist between the hotel manager and his chief engineer. In his own domain the chief engineer is supreme, nevertheless he operates as he is told to operate, goes fast or slow or stops as he is directed; in emergencies, he accepts without question the orders of the captain, who is the final authority despite the fact that he as well as others of the organization are "department heads" with authority in their own spheres of activity. To the comparison already made might be added the purser, who is a business representative of the owners and whose records and files the captain would not think of changing or tampering with in any way. Many hotel men hold the view that a study of the best types of passenger-ship operation would well repay a hotel manager or an executive officer.

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facilities, and services for public and private functions of diversified character. To meet the usual as well as the unusual service demands of its patrons requires a building which in design and construction reflects careful thought and expert understanding of the demands of the class of the patronage sought.

With the safety of the guest a fundamental and his comfort and service the next consideration, a hotel is planned so as to accomplish these objects with certainty. In addition to its fireproof qualities, it must be well lighted, adequately heated and ventilated, and provided with ample means of entrances and exits. The general lighting of public spaces, corridors, etc., should be planned with a flexibility of control permitting regulation within extreme limits to meet varying conditions. The lighting of stairs and exits should be separate from main lighting circuits, to assure partial lighting of these important areas in the event of temporary failure of branch circuits, and the controlling switches should be located in locked cabinets to prevent unauthorized handling.

The heating facilities should be ample in amount to maintain proper temperatures under extreme conditions and in guests' rooms ease of control is essential. Especial care is necessary in the design and installation of heating mains and branches to prevent annoyance from hammering or snapping. In the better rooms, it is desirable to inclose radiators to improve the appearance of rooms, each

such inclosure being constructed so as to afford ready access for cleaning and repair. The heating of public rooms and lobbies is usually an arrangement of direct and indirect systems in combination with ventilation, and the provisions for regulation of temperature, whether manual or automatic should be arranged to facilitate adjustment to rapid changes in individual rooms without affecting other areas.

The ventilation, both of public rooms and of service sections of the building, is of prime importance, affecting, as it does, the comfort of patrons, the earning capacity of public rooms, and the efficiency of the employees in many departments.

The passenger-elevator installation should be conveniently located, adequate to handle the maximum demands of a fully occupied hotel, and should have some reserve capacity to permit repairs.

Fire protection is important, not alone because required for the protection of the building and its contents, but also for the safety of its occupants. An ample fire equipment approved by insurance authorities should be provided, and the installation of sprinklers in service portions of the building should receive careful consideration. Indispensable items of structural protective equipment are the fire-alarm and watchman's clock systems.

No single structural item in the modern hotel is more subject to price manipulations than the plumbing; neither is

any more costly and annoying, if not well designed and proper materials used. Wide experience has conclusively proven that the drainage system should be of the modern type, using screwed fittings and galvanized pipe, and the water lines, certainly hot-water lines, should be of brass, and that both drainage and water lines should have ample room for expansion and be reasonable accessible for repair. In the installation of these water systems, a high-grade insulating covering on both hot and cold lines is necessary as well as economical, and the lines should be separated as far as conditions permit to avoid temperature being affected.

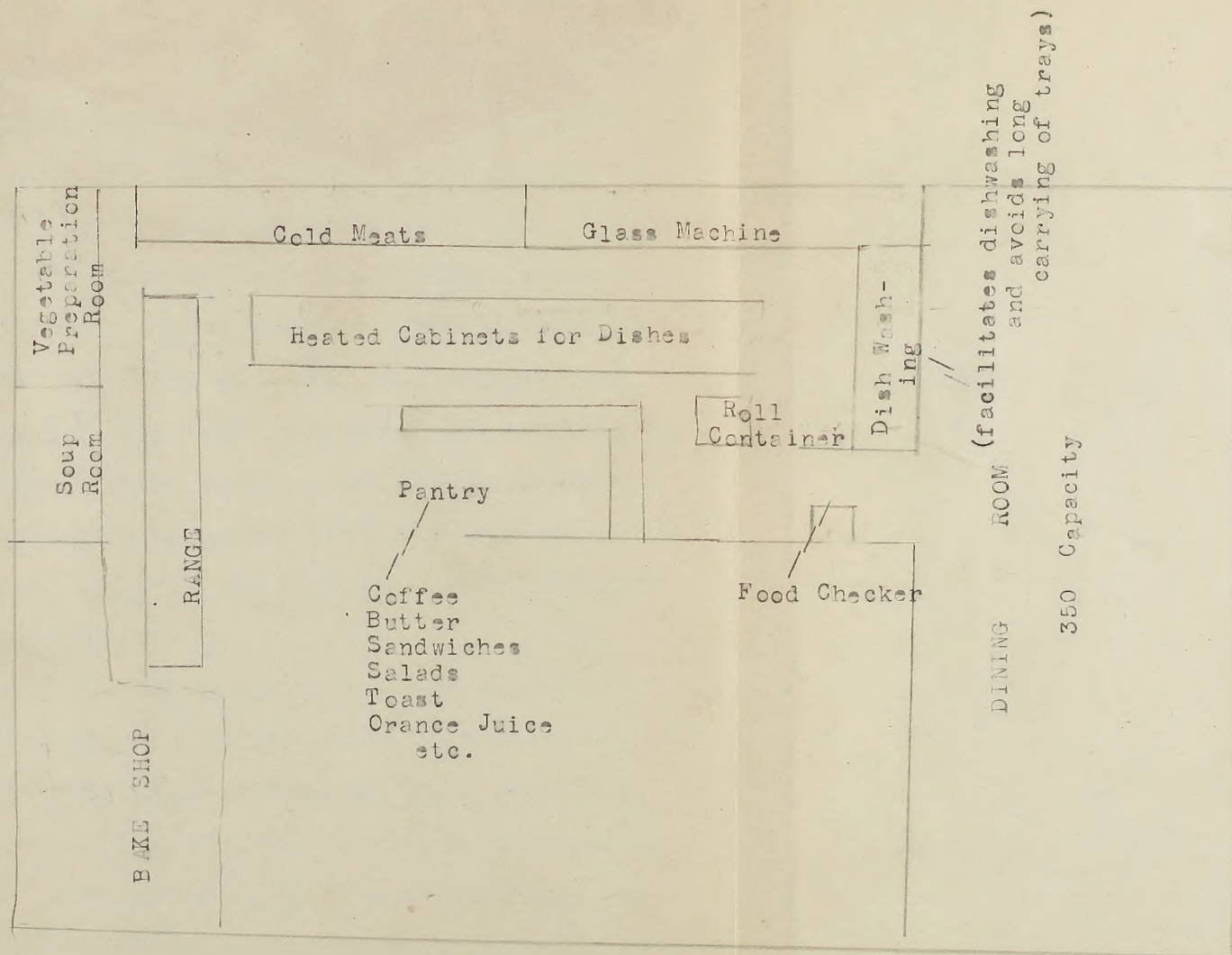
In the hotel bathroom there should be a full-length mirror, if at all possible. The grab rail, soap dish or holder, and the paper container should be integral with the walls or fixtures. Provisions for towels, in racks or on bars, should be ample. Medicine cabinets, glass shelves over lavatories, and bag and strop hooks are essentials. Flushometer valves instead of cisterns are desirable. The room should be adequately lighted, particularly to make shaving easy, and without question should be independently heated.

In the hotel bedroom the furnishings should be such as to insure comfort and still be in good taste. There should be a minimum of detail or carving; and should not be overfurnished. The ventilation should be of the type that precludes drafts. The bed should be equipped with a box

spring with an inner-spring mattress. Overhead lighting is not as desirable as lamps. There should be plenty of closet space and the walls should be soundproof. The doors should be equipped with locks that are capable of being locked from the inside as well as the outside and the doors to adjoining rooms should be locked on both sides.

The only general design that I was able to apply to all Public Rooms, is that they should be furnished for comfort without the tendency to be ornate. There should be a good ventilation system and a very good lighting system in all public rooms and lobbies.

The kitchen should be laid out for facility of service. It should be compact and yet entirely adaptable to peak loads. It should be adjacent to the dining room in order to aid service and to insure hot food. Cleanliness is the keynote; therefore there should be tile floors and walls with chromium, Allegheny Metal, or Monel Metal equipment. The kitchen should be equipped with the proper ventilating system for the summer months.



IDEAL KITCHEN LAYOUT

EDUCATION AND TRAINING FOR THE HOTEL BUSINESS *

In America, hotel workers have largely learned to do their work while doing it. Such training as they received was incidental; generally not organized on an instructional program, and concerned only with the immediate job at hand. Individuals with initiative, ambition, purpose, and resourcefulness have gone through this "school of experience," and by changing jobs learned how to do many jobs. If possessed of the necessary personality and intellectual qualities, they, in time, became department heads. From the department heads have been recruited many managers and higher executives in the hotel business. For the most part, the path of promotion has been via the school of experience. The experience being gained by frequent changes of work or location, so as to get acquainted with a variety of operating conditions.

In the past, the labor supply, both in quantity and in quality, has been greatly influenced by immigrants who had obtained their knowledge of hotel work under organized training systems abroad. In some countries the training was given under an apprenticeship system; in others in hotel schools supplemented by participation in hotel work; in others through continuation schools.

A boy who wished to become a "hotel man" began his work at the age of fourteen and spent three or four years "learning the business." Then he began his travels be-

cause no one could be expected to be a really finished craftsman--chef, head waiter, or manager--until he could converse in three or four languages and had absorbed what he could by working in hotels in such centers as Paris, Vienna, Rome, and London. By such an educational and training process were produced the famous chefs, maîtres d'hotel, and directors, as well as thousands of others less well known.

Some form of apprenticeship was formerly characteristic of the training methods of Germany, France, and Italy. The hotel school, which is a school in an operating hotel, is found in Switzerland. The continuation school probably reached its best development in Germany. At the present time classes for supplementing with technical knowledge the experience gained by actual participation in work are being conducted in Paris. In London, schools and extension classes for cooks, waiters, and waitresses have been established in the technical institutes.

Whatever the method used, hotel work was recognized in those countries as an occupation to be trained for just as much as other businesses and crafts were trained for. In this country, in the larger city hotels, the food purveying has been quite generally in the hands of men who received their training abroad, and the traditions and practices they brought with them have profoundly influenced the standards and practices of all American hotels,

even if foreign-trained help were not actually employed.

Obviously, so long as a sufficient supply of foreign-trained employees was available to fill the positions requiring skill peculiar to the business, and an abundant labor supply to fill the unskilled positions was landing at our ports of entry every year, the hotel business did not have to concern itself greatly with where and how to get competent help. The clerical work in a hotel is not so peculiar to the business that the methods employed in training clerical workers in general did not produce a sufficient available supply, nor is the mechanical and mercantile work.

Since the war, employment conditions have changed, immigration is restricted, skilled employees are no longer coming in sufficient numbers, the unskilled are from different racial stocks, other industries are competing by increased wages, and the hotel business is expanding. All over the country, thoughtful managers are asking where and how are we to get competent employees to carry on the business.

Many other businesses began to ask the question for their special lines long ago and have found solutions, more or less complete and satisfactory. Far-seeing business men today clearly recognize that the operating skill and technique peculiar to a single business must be imparted to a sufficient number of people at the expense of the business which will utilize that skill. Every employ-

er knows that if he is to have skilled people he must either train them in his establishment or take them away from some other employer who has trained them. If he is a shrewd and economical manager he realizes that the training has cost him money and he had better retain the skill produced at his expense, rather than have some other employer benefit at his expense.

Hotel keeping is a business; and the management, whatever else it knows and does, must know business. The manager of the future will be more and more concerned with the finance and industrial and public relations. It is believed that the School of Commerce and Business Administration has as much to contribute to the training of potential hotel executives as has the College of Agriculture.

The school of Home Economics specializes on several of the kinds of knowledge and information needed by the hotel manager, namely, dietics, domestic science, cooking in all branches, flowers for both inside and outside decoration, marketing, sanitation, refrigeration, and effective methods of preventing and eliminating vermin. The School of Business Administration furnishes the student with an understanding of the tools of management; working on the principle that it is not necessary for the hotel executive to be able to perform and understand every little detail of all of the duties essential to the operation of a hotel; but he should have the ability to build an organization that can take care of these details. The

Schools of Commerce at New York University, Northwestern University and Boston University have given extension courses for people already employed in the hotel business. These courses have been based on the idea of developing the managerial aspects in the work of department heads or those who hope to be promoted to such positions.

In such schools, we find that they can co-operate with the hotel industry by:

- a. Organizing Courses in management for hotels, just as they have for other business enterprises.
- b. Conduct promotional courses for people already employed in the hotel business, just as they have for other lines of business.

The latter type of training has more potential value to the hotel business than a four-year college course can have, because of the vastly larger number of people who can be reached by properly organized courses.

Training of employees for executive work in hotels is now given by promoting employees who know the operative jobs by having gone through them. This implies the original selection of enough employees who have the intelligence to apprehend the house policies and practices in a large way, the personality to lead subordinates, the address and tact to work with others in a co-operative manner.

The principle of promotion is absolutely sound. It is an incentive to loyalty, without which there is no permanent efficiency, but alone, the method has its limitations. The man to be promoted is never 100 per cent in all desirable

qualifications. He carries over his good qualities and habits, and some not so good. He has attracted attention and usually for two reasons, his experience as an operator and his personal qualities.

His ability to inspire, lead, and direct is frequently problematical. Frequently he does not face his new job, as an executive or minor executive, with a full realization that his job is now "to organize, deputize, and supervise." He is likely to continue to spread his effort too much in one or two operating fields, and to spend too little thought and effort on supervising. Instead of planning a systematic campaign on all the matters needing attention, in his department, he is likely to get lost in the daily routine and do "chores" as they are forced upon his attention. Also, he is not trained in the art of instruction or "putting his ideas over," and is likely to neglect this very important part of his work. Many are doing too much operating and not enough "deputizing, instructing, and supervising."

It is safe to predict that many of the department heads of the future will be secured as they have been in the past, by promoting minor executives to positions of greater responsibility. They will be men and women with broader general education and specialized education because the opportunities to secure both will be more accessible.

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tention to organized and systematic training of subordinates. They must develop the instruction and supervision phases of their work.

Cooks, bakers, and stewards can learn the fundamentals of their work more rapidly under well-organized school training than by any system of modified apprenticeship and practice likely to be adopted in this country.

There are at least two important fields in which training would be profitable. An employee cannot appreciate his own job responsibility unless he can see it in relation to the entire work of which he is personally doing only a small part. When he sees only his own little job, his dominant motive is his self-interest rather than the success of the enterprise of which he is part.

A second particular in which training is needed may be called, for want of a better term, training in manners and English.

Anyone who observes good front-office employees will be impressed with their desire to give a patron what he wants, promptly and with accuracy. In a large hotel, to do the work of the front office at all, speed is essential. Speed means youthfulness, as a rule, rather than middle age. Consequently, in many front offices is found a youthful staff. We therefore encounter both the good qualities and the faults of youth.

The faults in the use of English and in manner which these young people manifest in their intercourse with one

another are manifested more or less in their dealings with the public on the other side of the counter. Few patrons will be driven away from hotels by being meticulous in matters of good English, good breeding, and courtesy; but right here is a point in training and supervision.

Constant "nagging" of employees results in suppressing their enthusiasm, slowing them down, and getting them into a critically hostile attitude. A spirit of willing service and a desire to please is of more importance than precise English; but both can be secured with suitable incentives and training methods.

A few years ago employers of foreign-speaking labor were urged to participate in the so-called Americanization movement. A variety of laws were enacted and schemes proposed by which teachers employed by state or city went into establishments and taught employees on the employer's time. The end and aim of such teaching in the main was citizenship. Methods of teaching and the subject-matter taught had little or no direct vocational bearing. Although hotels participated to a limited extent in the movement, the results did not seem to commend themselves, and most managers have, with justice, argued that their employees have the opportunity to secure this type of training through the schools provided by public taxation and they should not be subjected to a double tax.

CONTROLLING THE FOOD IN A HOTEL

* Food control stated simply is the dividing up of the sales and cost by commodities so that the gross profit on each item or class of goods may be determined. This part of the work is quite simple and can be learned readily by any one with clerical training. The difficulty comes, however, in interpreting and using the information obtained from the results i.e. short loins may show: Sales--\$1,000, Cost--\$500, Gross Profit--\$500; Percentage of Gross Profit on Cost--100%. By what criterion is this result to be gauged? The showing may be excellent under one set of conditions and very poor under other conditions. Several factors have to be considered such as the menu prices, the quality of meat purchased (which does, or should, directly reflect the cost price and the weight of the cuts which should be governed by the policy of the management.

All of these factors must be understood by the food controller before he can attempt to interpret the figures. He must know the amount of sirloins, filets, by-products, such as bones and fat, which can be obtained from the loin; and he must account for all of it by sales or other disposition.

It is obvious that an efficient system of food control may reduce inefficient purchasing, waste and theft, incorrect portions, and menu prices and other irregularities. Another important function which is frequently overlooked is that it provides an additional check on the

accuracy of the receipts from the catering department as recorded in the earnings journal. In addition it has a good psychological effect in that it brings home to the employees the realization that the goods they handle represent dollars and cents in another form.

* Because of the great volume and amount of money involved, making even a small saving per item or in a group of food commodities favorably affects the profit from the sale of food. Quite naturally, therefore, hotel management has given serious thought to cost accounting as applied to food. The hotel operator of years' gone by often took it for granted that his restaurant must lose money, so far as food was concerned, but that all of this was justified by substantial net revenues from the bar. This condition of lazy complacency no longer exists and very keen attention is being paid to more scientific methods of food preparation, matching production of food to demand, a study of repetition of purchase of the various items as food offered, and elimination of labor costs.

Not only has the hotel kitchen the difficulty of dealing with perishables, but also an entirely unscientific, though thoroughly established, method of pricing. The variety of percentages made on various articles of food brought to light by segregation, is really ludicrous, yet this situation, by long custom, during which cost finding has been almost entirely absent, is so well established that a scientifically priced menu would probably be

laughed at and certainly would not meet competitive conditions. Nevertheless, therein lies an advantage to careful management of food sales.

Frequently articles varying 50 and even 100 per cent in profit on the cost of raw supplies sell at the same price. Obviously, a wise and attractive selection of the most profitable articles will well reward study of this peculiarity of the restaurant business.

A food-cost accounting system in the final analysis, consists of a combination of the portion sheet with the analysis of food cost in such a manner that the various groups of costs are directly applicable to the groups of sales, so as to arrive at the resulting gross profit and thus furnish the management with a reliable guide as to the economy of operation.

There is a very important and well-defined principle involved in the grouping of the sales and costs, a principle the discovery and application of which made food-cost accounting possible. Unlike factory-cost accounting, the basis of it is the costs and not the sales units. In practical application, it is not the primary purpose to reveal from day to day the exact cost of a club sandwich or of a planked steak, but to apply the selling price of these sales units to the various main ingredients so as to determine the return obtained for each group of ingredients. *

Let us apply this to the figuring of the cost of Em-

ployees' Meals. The employees who receive board are usually divided into three classes: *

- a. First officers (Managers, assistants, and heads of principal departments)
- b. Second Officers (Heads of minor departments, assistants to heads of large departments and the clerical staff)
- c. Other employees colloquially referred to as the "help" who are fed in the "help's dining hall."

The first Officers are generally permitted to order à la carte and sign regular guests' checks. The cost of their meals is figured as follows:

| | |
|---|--------------|
| Revenue from guests | xxxxx |
| Officers' Checks at Sales Value | <u>xxxxx</u> |
| Total | xxxxx |
| Total Cost of food consumed | xxxxx |
| Less: | |
| Cost of Food consumed by employees other than officers | <u>xxxxx</u> |
| Cost of Food served guests and officers | <u>xxxxx</u> |
| Gross Profit | xxxx |
| Cost per dollar sale | xxx |
| Cost of Officers' Meals equals total of officer's check multiplied by cost per Dollar sale | xx |

The second officers may be supplied with meals in the coffee shoppe or the lunch room, if such a dining room is operated, or may be served in a special dining hall. In the former event the cost of their meals would be calcula-

ted in the same manner as in the case of the first officers. If a special dining hall is used and they are not required to sign checks the cost would be calculated from the issues from the main kitchen, storeroom or other department from which food would be sent on requisition.

The cost of the food served in the help's dining hall is calculated from the storeroom issues and from the memorandum kept by the chef of cooked food sent from the kitchen. This latter frequently may be food left over from the restaurants and which cannot be prepared again for sale. The "helps' hall," therefore, provides an outlet for food which otherwise would be wasted. The food controller should satisfy himself as to the accuracy of the cost of the meals furnished by the kitchen to the "helps' hall" as there is a temptation to try to improve the kitchen results by inflating the issues. While it is very desirable, however, and almost necessary to ascertain the costs of feeding employees both for the purpose of controlling the expense and providing information for the correct apportionment of the cost between departments, should be held to account, ought to be based on the gross cost before any credit is given for feeding employees.

The figures from the cost and sales sheets are summarized daily on the Summary of Kitchen Operations--copies of this report go to the chef and steward and sometimes to the manager, although most managers prefer a more condensed form. It is the practice to omit calculating the percentages

on each individual item in the daily report and merely to show the percentages for each sub-department.

The daily report is, of course, the vital one, as it shows the trend from day to day and unsatisfactory conditions can be immediately remedied. It is desirable, however, to compile in a monthly report the results of the catering operations for the month. The form is a matter of individual choice; but a comprehensive report should show the operations by producing departments, that is, kitchen, pantry, pastry and ice cream, and bakeshop. The report under each of these headings should show the cost, sales, and gross profit of the individual items in comparison with other periods. Statistics such as the number of covers served at the various meals and the average per cover may be included. It is desirable, also, that constructive criticisms and suggestions form a part of the reports.

*Food accounting control of the sort described has undoubtedly been instrumental in saving an immense sum of money to operators. Besides the practical value of the information obtained by its use, there is the moral control, intangible but very real, of the application of such a system.

Not only must the accounting of food received, prepared, sold, and consumed be enforced, but, to make a restaurant operate profitably, control must be applied from

the beginning of the end of the operations involved. From the time commodities are ordered until they are finally sold, control must exist.

* In many hotels today, department heads are required to forecast, by months or longer periods, the expenditures they wish to make, and from these estimates the manager determines a budget. Perishable supplies, like food, are usually excluded from budget estimates, because the quantities of food to be purchased vary with its consumption from day to day, and are extremely variable. Food stuffs being the most perishable commodities with which the hotel-keeper deals, it follows that food purchasing requires the most careful watching and workable control methods.

Inventories should be kept at the lowest point consistent with the requirements of the business. Less capital is tied up, less storage space required, the proper care of materials simplified, and the danger of spoilage lessened.

They are not all convinced of the value of direct—that is, paid-space advertising. To advertise, or not to advertise, is a much mooted question.

For many years in the early history of the Waldorf-Astoria, it was the policy of the late Mr. George W. Gould to invest no money whatever in direct paid-space advertising. Yet the Waldorf-Astoria, in those years, received more publicity, probably, than any similar institution in the world. Why? Because it represented a new and novel experiment in

BUSINESS PROMOTION IN THE HOTEL INDUSTRY

The sources of initial capital in the Hotel Industry as applied to Boston are raised through stock-holding companies and corporations. There is no large hotel in Boston operated under a sole proprietorship management.

*There are many and varied angles to hotel publicity, advertising and business promotion. These are related, and it is desirable to have them coordinated as much as possible. In a small hotel, it is quite customary for the manager to personally control and direct expenditures for these purposes, and to a large extent--perhaps with the aid of local advertising man--to direct also the actual work which he wishes done. In the larger hotels, and in group operation of several hotels, these subjects are of great importance, worthy of serious consideration and planning on the part of executives in charge.

All hotel men appreciate the value of desirable publicity. They are not all convinced of the value of direct--that is, paid--space advertising. To advertise, or not to advertise, is a much mooted question.

For many years in the early history of the Waldorf-Astoria, it was the policy of the late Mr. George C. Goldt to invest no money whatever in direct paid-space advertising. Yet the Waldorf-Astoria, in those years, received more publicity, probably, than any similar institution in the world. Why? Because it represented a new and novel experiment in

hotel operation. Its magnificence intrigued the imaginations of the news writers. It was a sort of art museum, coupled with the human interest of a stream of most distinguished visitors. It also had the remarkable personality of Mr. Boldt himself, who was a born showman, a man who had the happy faculty of surrounding even the simplest things he did with glamour and public interest. To these things the news world responded in days when one sensational enterprise did not follow so closely upon the heels of a still more sensational one, as in the present day.

This policy of Mr. Boldt in the Waldorf-Astoria, to appropriate no money for direct advertising, does not indicate that advertising was not done for the Waldorf-Astoria; but Mr. Boldt's advertising was concentrated on what might be termed "business-promotion advertising." He spent large sums of money in the purchase of art treasures for his hotel; he lavished thousands of dollars on fresh cut flowers for the restaurant tables and for the rooms of guests, in palms and potted plants for the public rooms; he imported rare and expensive table delicacies to be used, with his compliments, at private dinner parties of guests; he entertained extravagantly and beautifully; he permitted guests to incur large accounts which he allowed to remain on his books sometimes for years. This latter policy particularly tied up large sums of money for long periods. What else could all this be but advertising?

Good will is the preeminently important asset of a

hotel. In whatever way a hotel man decides to develop, foster, and maintain that asset, he should do it with his heart in the job, and show the public and his patrons that he is honest with them in everything he does. It is not necessary for him to try to persuade the travelling public that he is an altruist--a more or less institutional "Pol-lyanna" anxious for nothing but to do them good. They will certainly construe his words in a very different light, and often think that all he wants to do is to do them good.

Publicity is usually interpreted to mean newspaper stories, magazine articles, trade-paper notices, and all public mention of the hotel in a way which is not directly paid for by the business. Newspaper publicity sometimes has an undesirable element which can react to the disadvantage of the hotel. For example, should a guest decide to take leave of his life in a hotel room, it is not particularly desirable for the hotel to have the publicity which may surround the deed. The public reacts curiously to many things, and there have been instances where business has suffered serious losses through unfortunate association of ideas in the public mind.

If the hotel is of sufficient size to permit the employment of a person to make a special business of publicity, the investment is justified. This person will keep in constant touch with the front office, will secure information in advance as to the arrival of important guests, will maintain personal contacts with the newspaper world,

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and continually study the hotels and its people for interesting publicity possibilities. This person is called press representative, advertising manager, or manager of the publicity department, according to the scope of his activities.

One of his first duties is to secure and constantly build up lists of papers, magazines, and pamphlets to which the news releases he prepares are to be sent. Lists of trade papers are available through hotel associations and newspaper rate books can be secured. In addition, these lists should be supplemented with personal contacts with each publication as these become possible.

Representatives of the publications are constantly travelling and calling on the hotels. This gives the press worker an opportunity to establish personal acquaintances with people to whom he will send news releases, and will be a material advantage to him. These lists should be arranged so that each type of publication will get only the material that is suited to its purpose. The hotel publications will be interested in news items about the staff, changes in the physical arrangements of the hotel departments, revisions of operating methods. City newspapers will be interested in receiving social notices about people of their cities who visit the hotel, special entertaining they do, and items of local interest to them. The metropolitan newspapers will respond only to items of general and unusual news or social interest.

* There has been some effort during the last few years to create a new publicity agency for hotels, functioning as "counsel on public relations." This is a contractual arrangement offered by experienced publicity men who will devote their thought and energy to advising and planning on business promotion. This arrangement may be made on a purely advisory basis, or on a working arrangement actually to handle advertising and publicity activities. Although this arrangement has not been extensively accepted by the metropolitan hotels--principally because there is considerable duplication of effort between the service and existing organization departments working along similar lines--it is quite certain that the manager of a new hotel, planning his future operations, could profit much from the advice and help of such a counsellor. In the preparation of publication lists, information as to publicity contacts and ideas for publicity "stunts" much valuable information could be obtained for a reasonable service charge.

Forced publicity is not desirable in high-grade hotels. By this is meant the careful planning of bizarre and extreme activities, sometimes involving much expense, merely for the sake of producing publicity. If a hotel is in a rut, so far as publicity interest is concerned, it is far better to have all available imagination and brain power devoted to the creation of some new and interesting, extreme if you wish, but direct business interest. In other words, make the

business interesting, and get publicity on its interest. It is more dignified and substantial policy to pursue. It is entirely legitimate to capitalize on publicity where there is a reasonable and definite basis for it, and in these instances every effort should be made to secure it to the fullest possible extent.

There is in a large part of the public mind the psychological impression that the hotel-keeper and his employees are predatory individuals and that courtesy, kindness, and hospitality are only surface things in the hotel business, assumed rather than heartfelt. A large part of the public is convinced that the only way to get courtesy and civility in the hotels is to pay for them. To influence people to interpret the concept of hotels as genuine service institutions, reflecting a desire on the part of the management to give to their patrons full value for every dollar received, one has first to take into consideration what is already in the public mind.

On the whole, the hotel business has had much detrimental publicity, which has persuaded people to think of hotel-keepers and their employees, especially the waiters and bell-men, as officious, hard-shelled individuals, and to discount any show of courtesy or hospitality as only skin deep, tendered only when the patrons pay extra for individual attentions. They ascribe any neglect of incivility directly to the manager, saying that if "he" cared "he" would not stand for it. They are right in making it

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the management's problem.

Columns of paid-space advertising, to convince the public that the management is intent on giving every patron the best of service, make but slow headway against this tradition. Too many people still enter a hotel with apprehension, expecting to meet with frigidity from the room clerk, inattention from the bellman, and impertinence from the telephone operator. Such a mental attitude humanly communicates itself, and too often annoying things occur. Poise and graciousness naturally evoke an interested response from those who serve, but it will take nothing less than careful training and continued follow-up to counteract the suspicion that lurks in the mind of the distrustful patron.

Related to advertising and publicity are many other effective factors which may be used for business promotion. Direct mail advertising cannot be overestimated. Well-written, interesting letters inviting business really produce business, and produce it directly and quickly. There are innumerable sources of excellent lists for circularizing--the blue books, social registers, directories of organizations, directors of corporations, etc., are all valuable in their proper places.

Following up convention information is an excellent business-getter. A service is available which supplies bulletins of all conventions and meetings scheduled, announcements being made as soon as decision to have a meet-

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It is impossible to describe in detail the numerous business-promotion contacts maintained by the large metropolitan hotels--affiliations with tourist and travel agencies, special representatives in other countries, branch offices in centers of travel, visiting agents who directly solicit, by personal calls, organization business of firms which have many travelers in the field, and contacts with service departments in leading banks. In some hotels service libraries are established, special sections of the building allotted to women guests or to guests of specific foreign countries, these latter being attended by employees speaking the same language; in others a special monthly magazine is published to present, with the compliments of the management, to visiting guests to interest them while they are staying in the hotels and to take to their homes if desired.

Personal contact with the guests of a hotel is mentioned here last, but not least. It is most important. Once a patron is secured, even if he is well-satisfied, he should not be accepted as a matter of course. It is a matter of business promotion to maintain a friendly contact with him, through the management and all employees. He

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speaking the same language; in others a special monthly magazine is published to present, with the compliments of the management, to visiting guests to interest them while they are staying in the hotels and to take to their homes if desired.

Personal contact with the guests of a hotel is men- tioned here last, but not least. It is most important. Once a patron is secured, even if he is well-satisfied, he should not be accepted as a matter of course. It is a mat- ter of business promotion to maintain a friendly contact with him, through the management and all employees. He

should be invited to tell his troubles, his complaints, and things he would like to have for his comfort.

To sum up this business promotion in a hotel, seek every way and everywhere to find and win the patron; when secured, extend efforts to keep him. Advertising in his home paper, in his magazine, will do little good if the hotel does not prove his "home away from home" when he comes in response to the invitation in the advertisement.

The results of advertising and business promotion, in the order of relative importance, come from:

1. The pleased patron
2. General repute and published report
3. Personal correspondence and personal salesmanship
4. "Paid space" and other printed publication

The figures shown by all of these statements can be thought of as control figures. They tell what is happening and indicate where improvement ought to be made. They are the language of business, but figures cannot exercise control. They cannot run a business nor do they by themselves make profits.

A business can be run only by individuals, but no

should be invited to tell his troubles, his complaints, and things he would like to have for his comfort.

To sum up this business promotion in a hotel, seek every way and everywhere to find and win the patron; when secured, extend efforts to keep him. Advertising in his home paper, in his magazine, will do little good if the hotel does not prove his "home away from home" when he comes in response to the invitation in the advertisement. The results of advertising and business promotion, in the order of relative importance, come from:

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ACCOUNTING CONTROL

The management must control operations; but to do this it must first be able at frequent intervals to measure the actual performance against standards. Then it must exercise its executive authority to the end that operations shall proceed as intended and be made right when they do not.

The management learns what operation has accomplished by studying figures assembled by the accounting department and by comparing them with past performances and with the performance of similar hotels and lines of business.

These figures are first presented to the management in the usual financial statements--that is, in the balance sheet or statement of financial condition and in the statement of operations which shows the progress of the business month by month or year by year. Each of these reports is supported by appropriate schedules and, as it becomes desirable to run down faulty conditions shown by the basic reports, resort is had to the more detailed statements accompanying them.

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A business can be run only by individuals, but no

business of any magnitude can be successfully governed by those who do not understand figures and how to use them. It is essential for the hotel manager to know how to analyze financial statements, and to see reflected in them the actual conditions that exist in his business. Unless he is able to make effective use of financial and operating statistics, the reports are useless.

Not only must the manager understand the statistics of his own operation, he should be able to compare them with statistics of other similar operations, hotels and business.

To make financial comparisons between different hotels possible, uniformity in accounting methods is essential. It is misleading to compare two figures unless they have been compiled in the same way and contain the same elements, for it is difficult or impossible to make reconciliation.

Many industries have years ago adopted uniform accounting systems, notable the American Iron and Steel Institute and the National Dry Goods Association. The bureau of Business Research of Harvard University has made admirable progress in compiling and making available operating ratios which are truly comparable. Similar activities in the hotel industry are of comparatively recent origin. In 1925, the Hotel Association of New York City appointed a committee of hotel accountants for the purpose of working out a uniform system of expense distribution for hotels. The result of the work of this committee, the "Uniform System of Accounts for Hotels," was published by the Hotel Association

of New York City and it was indorsed by the American Hotel Association. Many hotels have already adopted this standard accounting system, thus making available the basic material necessary for the compilation of financial and operating statistics for the hotel industry.

The Department of Hotel Administration at Cornell University quickly recognized the possibilities offered by the adoption of the uniform system of accounts by hotels. A research Office was established within the Department which studies the operating ratios of fifty hotels for the year 1927, and of seventy-five hotels for the year 1928. The results of the studies were published in two booklets under the titles, "A Study of Fifty Hotels" and "A Study of Seventy-five Hotels." For the year 1929 the operating statements of one hundred and seventy hotels have been submitted to the Research Office for study. While the number of operating statements available does not as yet admit of classification of hotels according to type and size, nevertheless, the Cornell operating ratios are by far the most valuable statistics on the financial details of hotel operations so far published. The work of the Research Office deserves all the encouragement and cooperation of all the hotel men.

A. THE BALANCE SHEET

A balance sheet shows on the asset side economic capital of the concern, the tangible and intangible values with which it does business. On the liability side, it shows the sources from which this capital was obtained. Thus, the assets are principally grouped into current and fixed assets, the former being liquid or quickly realizable in cash; the fixed assets are often called capital assets because they are more or less permanent.

To find the working capital, current assets are subtracted from current liabilities. Current assets and current liabilities are usually compared by means of the current ratio. This is arrived at by dividing the amount of the current assets by the amount of the current liabilities. Many bakers at first glance would say that a business was "healthy" if the current ratio was two-to-one, but what may apply to commercial and manufacturing enterprises does not apply to hotel companies. In the first place, the hotel's Accounts Receivable and inventories are comparatively small and their total value is, as a rule, considerably less than the amount of current liabilities, which means that a hotel, in order to have a two-to-one current ratio, must keep on hand more cash than the total amount of its current liabilities. In the second place, all that a commercial or manufacturing enterprise can turn into cash in the ordinary course of business, its merchandise and ac-

counts receivable, is included among its current assets, while the current assets of the hotel do not include any part of the value of the most important "merchandise" it has to sell--the rentable rooms. On the other hand, hotels have to make annual, semi-annual, or often monthly payments to reduce the principal of the bonded indebtedness. These payments due within a year are included among the current liabilities in balance sheets prepared for credit purposes but this procedure is seldom followed in the balance sheets prepared for the management, for it would be obviously confusing to set up against the present current assets mortgage payments that may be due ten or twelve months later. The result could hardly be called the present current position. Whether periodical payments on the principal of the bonded indebtedness can be met depends on the results of the operation of each period. The only reliable guide of the management in judging the adequacy of the working capital, therefore, is a carefully prepared cash budget based on the present current position, a conservative forecast of the results of operations, and a schedule of payments for other than current operating expenses.

The hotel business is largely a cash business. In the restaurants most sales are paid in cash rather than charged and majority of patrons occupying rooms for a few days pay their bills upon departure. The slow accounts are largely those of organizations for banquets, public

functions and dances.

Provision is always made in the current year's Accounts Receivable for bad debts. No matter how efficient the credit department may be, experience has taught that some accounts receivable will prove to be impossible of collection. Just how much this loss will amount to must of necessity be an estimate based on previous experience. Some hotels find that one-eighth of one per cent of gross revenue is sufficient; a well-managed hotel estimates that four-tenths of one per cent is satisfactory; while others find that their bad debts run as high as one per cent.

The Inventories in the Balance Sheet of a hotel constitute the provisions and supplies, mechanical and household stores of the hotel and would be classified in a subsidiary schedule accompanying the balance sheet. If the Inventories increase out of proportion to the increase in business, the manager will want to know why. This is an excellent example of how management bases executive control over operation upon figures.

The sinking fund represents cash deposited with a trustee in order to meet specified payments on the principal of the first mortgage.

The prepaid expenses in the balance sheet represent prepayments on expenses, such as telephone service, insurance premiums, and franchise taxes. They are benefits which have been paid but which are not to be enjoyed until a future period. Also, they are not included with the

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current assets because they are not ever intended to be realized in cash.

All of them are controlled, however. The proper charge for telephone, insurance, or taxes will be taken out of the asset account each month and charged to its proper departmental or general expense account, thus reducing the net profit to just the extent that the benefit is experienced.

In Fixed Assets, we find that the main investment in hotel is primarily an investment in real estate.

All of the furniture and equipment should be thoroughly controlled. Each piece should be given a number, a small brass tag usually nailed in an inconspicuous place, preferably on the under side of the article. On furniture that might be injured by a nail, a paper with a number, is pasted on and then shellacked. These data are tabulated in the proper card or book at time of purchase and kept as a permanent record. If at any time a similar piece of furniture is to be purchased it is an easy matter to refer to the number on the article and so find the cost, the date purchased, and from whom the original article was obtained. These methods are important in budgeting.

The item of Deferred Charges on the balance sheet consists entirely of bond discount and expense.

The current liabilities consist of accounts payable salaries, taxes, and interest accrued. Of course, all

notes payable and accounts payable are kept under control. Their dates of payment and amounts receive the constant attention of the treasurer's office. In the ordinary course of business, the management would not be concerned with the physical process of giving or paying notes; it is when there is a surplus or deficiency in cash, shown by the financial statements that the management must decide what course to pursue.

It has been said that the hotel business, referred to as a "cash business," if on a sound basis, should not borrow for current purposes. But, as established, the business as a whole has insufficient capital. This is due to rapid expansion, lack of planning and, it must be admitted, imperfect knowledge or requirements.

At present a great many hotels finance their working requirements for inventory, dull season, and other current needs largely through credit extended by purveyors and dealers. This deferred-payment plan, while apparently very easy and often satisfactory, and frequently encouraged by purveyors, is not sound. Unquestionably, money so borrowed pays interest often extremely large interest, included in the prices charged for goods. It is fair to assume that, in many cases, not only is there a charge for interest, but for the risk taken, and, as well, a profit on the financial transaction, in addition to a profit on the commercial transaction. Hotel operators would be better off if they borrowed legitimately from banks and paid

92.
dealers cash. If this were habitually done it is fair to assume the whole scale of prices for current commodities could be brought down and cash discounts of ten obtained amounting to much more than the interest cost of bank borrowing.

Therefore, what the hotel business is nominally it should become as rapidly as possible actually--a cash business. Under existing circumstances it is much better to borrow from banks than from dealers and purveyors. Such a change in practice would be beneficial and sound. It would save money and immeasurably improve the tone and reputation of hotel operations.

The fixed liabilities consist, for the most part, of mortgages, which indicate that hotels are financed to a great extent by borrowed capital in the form of bonds secured by mortgages on the property. In some cases, where the borrowed capital is less than fifty per cent of the total value of the land and building, this borrowed capital is obtained from an insurance company or from a savings bank, at a low rate of interest and without much expense. The usual practice is, however, to see the mortgage bonds to the public through an underwriting banking house, in which case the bonds are turned over to the underwriters at a discount sufficient to provide for selling expenses and profit to the underwriter. The percentage of discount varies according to the ratio of the amount of the issue to the value of the land and building--that is, with the

margin of safety. The discount may be as high as 10 per cent of the face value of the bond, even in the case of a first mortgage, and higher on junior issues. The discount and expenses in connection with the bond issue are of the same nature as interest in that they are additional cost of borrowing capital, therefore they should be charged to operations during the term of the issue.

When the bonds are sold to the public, a trustee is appointed to represent and protect the bondholders. The trustee collects the interest from the borrowing company and distributes it to the bondholders. In addition, the borrowing company has to repay the principal either through a sinking fund or, where serial bonds are issued, by redeeming the maturing series of bonds. These payments on the principal are also made to the trustee, who holds the funds until these become payable to the bondholders in accordance with the terms of the issue.

Reserves are made to meet future expenditures, and contingent liability for which is known, but the actual amount and creditor not ascertained. Hotels are constantly being attacked by unscrupulous persons for alleged damages, breach of contracts, and what not, so that it is necessary to exercise every precaution, in addition to what protection insurance affords, to safeguard its reputation and the financial interest of its stockholders. The sum may or may not be transferred to surplus at a later date and so become a part of the net worth of the stockholders.

It is considered better practice to set out the reserves on the balance sheet separately; to whom they will be payable, if at all, depends upon future developments.

The net worth of a hotel is usually divided into: preferred stock, common stock, and surplus. It should be remembered that two kinds of capital are usually employed in any business. First, there is borrowed capital, which may be acquired on mortgages or bond issues or from the bank. Second, there is the money which belongs to the proprietors or owners. This consists of money which they have put into the concern--in a corporation, by buying stock--and the money which the enterprise has earned, but which has been left in the business--so-called surplus. It is this second classification--that which belongs to the stockholders--that comprises the net worth; and it is the return on this money which interests the stockholders.

EXHIBIT "A"

THE RITZ-CARLTON HOTEL COMPANY OF BOSTON
COMPARATIVE BALANCE SHEET AS AT

ASSETS

Current and Working Assets:

Cash in Banks and on Hand:

National Shawmut Bank - Treasurers Account
National Shawmut Bank - Hotel Account
Fifth Avenue Bank - New York City
House Banks

Total Cash in Banks and on Hand

Accounts Receivables:

Guests
City and Suspense
Stores and Sundries
Miscellaneous and Returned Checks
Total Accounts Receivable

Less: Reserve for Doubtful Accounts

Accounts Receivable, less Reserve

Inventories:

Provisions
Beverages
Household Stores
Electric Lamps
Coal and Fuel Oil
Printing and Stationery
Total Inventories

Total Current and Working Assets

Prepaid Expenses:

Uniforms
Commission on Store Leases
Telautograph Service
Insurance Premiums Unexpired
Workmens Compensation Insurance
Music Licenses and Others
Interest on Notes Payable
Trade Advertising, Dues and Subscriptions
Room and Catering Linens, etc. Replacements

Total Prepaid Expenses

Furniture and Equipment

Improvements to Leased Building

Improvements to Leased Stores

Management Contract

Organization Expense

Pre-Opening Expenses

Deficit - Exhibit "B"

Total

LIABILITIES AND CAPITAL

Current and Accrued Liabilities:

Notes Payables:

National Shawmut Bank - Due June 3, 1931

Trade Creditors

Equipment Creditors

Management Fee

Real Estate Taxes

Dues - Uptown Lunch Club

Salaries and Wages

Accrued Interest on Notes Payable

Accrued Water Bill

Accrued Electricity

Accrued Corporation Tax

Ritz-Carlton Year Book

Ritz-Arlington Trust - Rent

Total Current and Accrued Liabilities

Notes Payable - Ritz-Arlington Trust Due May 15, 1931
to May 15, 1932

Ritz-Arlington Trust subordinate to the notes of
National Shawmut Bank

Trade Advertising Due Bills Outstanding

Capital Stocks:

Preferred - 6,500 shares of a par value of
\$100.00 each

Common - 100,000 shares of no par value recorded
at a value of

Total Capital Stock

Note: The Company has a liability to reimburse the
Guarantors of the preferred stock for dividends
paid. This liability, is contingent, however,
upon there being net earnings of the Company
applicable to preferred dividends.

Total

B. THE PROFIT AND LOSS STATEMENT

The statement of income and profit and loss, sometimes called the statement of operations, is intended to show what progress the business is making by way of profits. It is, of course, possible to tell what the total net profit or loss has been without this statement. This may be done by comparing the net worth at the beginning of the year with that at the end of the year after deducting any additional capital contributed or adding back and dividends paid.

The management will want to know how this net profit or loss was arrived at; to have set out the principal sources of income by departments and, in greater detail, the expenditures. These must be prepared for the current month and accumulated for the year to date, shown in the comparative form with the previous month and the corresponding period of the previous year. In preparing the annual reports they should be shown in comparison with each of five prior years if possible. Besides the money values there will be definite ratios shown, such, for example, as the percentage that the revenue of each department bears to the total gross revenue of all departments. All departments will then be shown separately with the sources of revenue of each department appropriately classified, setting out the percentage that each class of expenditure bears to the hotel revenue.

Assume that the room revenue has declined; the management will look to the room statistics. Here it might be shown that the ratio of occupancy has decreased, or that the room or guest rate has been lowered. Occupancy may have decreased and the rates increased, or, vice versa, it is for the management to prescribe the corrective procedure. In any event, it has taken but a moment to recognize that there is an ailment.

Of course, the percentage of occupancy will vary seasonally, and may differ between hotels, due to the variety of conditions. In setting up a standard by which to judge the performance of a given hotel the manager should take all factors into consideration.

Due to the rather indiscriminate building of new hotels in some of our cities during the past several years, at the present time many hotels cannot obtain an average occupancy of more than sixty or sixty-five per cent.

It is considered both good accounting theory and practice to eliminate overhead expenses from the departmental operating statements and to show them as a separate deduction from the operating profit.

It is difficult to apportion overhead to departments, and unless it can be done accurately it cannot be done successfully. The best that can be done would be to obtain an engineer's estimate in the case of light, heat, and power and possibly no two engineers would agree as to the exact charge. Electricity is often metered and heat apportioned

as to floor area. Should the ratio that the restaurant floor area bears to the total floor area of the hotel be taken as a charge against the restaurant department? A great deal of the heat is consumed in heating water for rooms, and occupancy would be an important factor. Even though these units were measured by meter, there would be very little accomplished, after all. By breaking up the cost of light, heat, and power, and distributing it to departments, the total cost of producing this service would be lost. The better way is to keep in tact the cost of the engineering department and so be enabled to make comparison of this cost with the cost of a previous period.

Take the case of rent. Suppose rent were apportioned on the basis of floor area. The ground floor is worth considerably more than the upper floors, but how much? Suppose the hotel company owns its own building and pays mortgage interest, should a portion of this interest be charged against the rooms and restaurant departments? It is a difficult question and one which opens a wide field for discussion. There are so many conditions and elements that affect each individual hotel that this method of calculation is dangerous to adopt. Even as an approximation of cost. It is impossible to compute the cost per room of one hotel and compare it with another hotel until it is assured that the same factor of cost and the same method of calculation entered into both.

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There is a great variation in the percentage of profit earned by the several departments of a hotel. Take the difference between its two principal activities--rooms and food. A good average gross operating profit from the sale of rooms is eighty per cent -- after the income from rooms has been charged with all direct operating expenses, but not overhead. From the sale of food, however, a similar operating profit of twenty per cent would be good. That is to say, \$1000 income from rooms might give \$800 Operating Profit, while \$1000 income from the sale of food would mean only \$200 operating profit.

This is why to run a hotel intelligently it is essential to go deep into details and not be satisfied merely to glance at lump figures of earnings and expenses. Unless due recognition is given to the sources of income, and incorrect and misleading opinion will be formed.

By comparing ratios with standards which are known to represent good practice, the executive can tell not only how successfully his operations are progressing, but if the showing is not what it should be, he can tell why. The same is true of the restaurants. Statistics will be examined to show perhaps that revenue has declined because of less banquet business. Or the average price per restaurant check for luncheon in the grill room has declined. These variations have a significance, and there is a reason for them all.

Control of the payroll is an important managerial

function. The management generally fixes departmental labor quotas and wage scales within maximum and minimum limits. It constantly watches departmental reports to make sure that the directions are being complied with and that the payroll reasonably keeps pace with business fluctuations.

The general expenses are all controlled by the management. All of the general expenses shown in the statement will be supported in the financial report by subsidiary schedules. The management will scan them very closely.

Repairs is an immensely important item of expense and is rarely given sufficient attention. If not carefully watched, in its multitude of detail this item may greatly exceed its normal ratio.

With the aid of statistical information, the management should be able to take corrective measures when heat, light, power, and refrigeration compare unfavorably with past records.

Comparison of the operating efficiency of various hotels should be based on operating profits before deducting occupation costs. For one thing, the management has very little, if any, control over the items comprising occupation cost, and further, the amount of interest charged depends entirely on the original plan of financing.

Federal Income Taxes must be deducted from the net in-

come from operations in order to determine the final net income available as return on the investment of stockholders.

It has been said that the government is a preferred partner in all businesses; and its share of the profit must be set aside before provision can be made for paying any return whatsoever to the investors. So it is in practice at least. It is necessary to reserve that part necessary for the hotel to contribute, in accordance with the statute, in order that the "government may properly function."

EXHIBIT "C".
 THE RITZ-CARLTON HOTEL COMPANY OF BOSTON
 CONDENSED COMPARATIVE PROFIT AND LOSS ACCOUNT
 FOR THE MONTHS OF AND THE

Revenues:

Rooms
 Catering - Provisions and Beverages
 Cigar Stand Sales
 Telephone
 Store Rentals, Tablets and Showcases - Net
 Commissions and Miscellaneous
 Total Revenue

Wages and Expenses:

Wages:

Room Department
 Catering Department
 Cigar Stand
 Telephones
 Heat, Light, Power and Refrigeration
 Repairs and Maintenance
 General

Total Wages

Percent of Wages to Total Revenue

Direct Costs and Departmental Expenses:

Cost of Provisions and Beverages Sold
 Cost of Cigar Stand Sales
 Telephone Company's Charges
 Management Fee
 Staff Meals at Cost
 Laundry
 Printing and Stationery
 Household Stores
 Music - Concert
 Music - Dance
 Flowers and Plants
 Electric light and Power Purchased
 Kitchen Fuel - Coal and Charcoal
 Coal and Wood
 Fuel Oil
 Water
 Advertising
 Other Room Department Expenses
 Other Catering Department Expenses
 Other Heat, Light, Power and Refrigeration Expense
 Other General and Miscellaneous Expenses
 Repairs and Maintenance

Total Departmental and Other Expenses

Total Direct Costs and Expenses

Profit before charging Occupation Cost Carried

Forward

EXHIBIT "C". (CONT'D.)

THE ATLAS-BLINGTON HOTEL COMPANY OF BOSTON
CONDENSED COMPARATIVE PROFIT AND LOSS ACCOUNT
FOR THE MONTHS OF

Profit before charging Occupation Cost Brought Forward

Occupation Cost:

Rent of Premises
Rent of Additional Space
Real Estate Taxes
Interest on Indebtedness
Fire and Real Estate Insurance
Total Occupation Cost

Net Profit or Loss before Depreciation and Amortization

Depreciation

Amortization of Improvements to Buildings and Leased Stores
Amortization of Pre-Opening and Organization Expense

Total Depreciation and Amortization

Net Profit or Loss

EXHIBIT "D".

THE RITZ-CARLTON HOTEL COMPANY OF BOSTON
 COMPARATIVE SUMMARY OF OPERATIONS
 FOR THE MONTHS OF

Departmental Profits and Other Income:

Rooms - Schedule "1"

Catering - Schedule "2"

Cigar Stand - Schedule "3"

Telephone - Schedule "3"

Other Income - Schedule "4"

Total Departmental Profits and Other Income

General and Unapportioned Expenses:

Heat, Light, Power and Refrigeration - Schedule "5"

General Expenses - Schedule "6"

Provision for General Repairs and Maintenance - Schedule "7"

Total General and Unapportioned Expenses

Profit before charging Occupation Cost

Occupation Cost:

Rent of Premises

Rent of Additional Space

Real Estate Taxes

Interest on Indebtedness

Fire and Real Estate Insurance

Total Occupation Cost

Net Loss before Depreciation and Amortization

Depreciation

Amortization of Improvements to Building and

Leased Stores

Amortization of Pre-Opening and Organization Expense

Total Depreciation and Amortization

Net Loss

C. PAYROLL ROUTINE

An airtight payroll system is an insurance against payroll leakages that might easily consume more than a small amount of money in a short space of time. The payroll system has been developed to an extent that nowadays routine clerical work can eliminate these leakages.

The system in operation among the hotels in the Statler chain is representative of the up-to-date payroll routine.

On entering the employ of the hotel the new employee signs at the Employment Office a contract card which contains, in addition to personal information, his position and his wage rate. This is checked and approved by the department head and then is signed by the manager.

There are spaces on the card where all changes in rate and position may be entered, and approved by the manager. In this way a complete history of the employee's career in the hotel is maintained.

The card also tabulates by months, for income tax purposes, the salary paid the employee during the year.

Let us say the new employee is a dishwasher. He is assigned a dishwasher's number, which is identified with his name during his entire service in that position; his name and number are on all records together and his time clock number is the same.

A group of numbers is assigned to each class of em-

ployee, based on the necessary working force during the ordinary period of business. For example, we will say that thirty dishwashers are necessary under ordinary conditions. When the thirty numbers which have been assigned to dishwashers are in use, another dishwasher cannot be hired by the steward as there is no number available.

If it is necessary to hire extra men the steward must secure the written approval of the manager, in which case the new dishwasher is given a duplicate dishwasher number with an "A" added. The "A" numbers are watched very carefully by the payroll clerks, who constantly remind the department head that he has "A" numbers on his payroll. The manager is also constantly advised.

Contrarily in dull business periods the department heads are expected to have several spare numbers available.

The new contract card is turned over to the payroll clerks, who enter the new employee's name and number in the payroll book under the proper department, and the card is filed.

Now that the employee is duly hired and has gone to work, we must keep track of his time. Actually the department head and his assistants do this. They see that each man is at work on time and that he works his full day. If it is necessary for him to work overtime, and he is entitled to overtime pay, the department head must make record of that.

At the end of the week the department head submits to

the payroll department a resumé of the week's labor in his or her department, noting the day-by-day time of each employee. The report is made out on sheets furnished by the payroll department upon which the name, position, and wages of each employee is listed by means of an addressograph.

These reports must be checked, of course, to insure against any mistakes or carelessness on the part of the department heads. This is done by means of a timeclock system.

At the employees' entrance is the timekeeper's desk, at which each employee, on entering the building, stamps his time card in the time clock. On leaving the building he again stamps his card. Thus we have a record of the time he spends in the building. Therefore, if a man is in the building seven hours and his department head credits him with nine hours' work, there is obviously an error. Likewise, if he neither stamps in nor out on a day, we know he did not work that day, even though the department head's record shows otherwise.

The time cards are carefully and thoroughly checked by the payroll clerks. This checking has proved to be very effective in preventing leakage.

Now for the payroll records themselves. A payroll book containing the name, position, and rate of each employee is made up monthly by means of the addressograph. During the month, each new employee is written in by hand. All payroll which is accrued from the previous month is entered in a column provided for that purpose. The total

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head's record shows otherwise.

The time cards are carefully and thoroughly checked
by the payroll clerks. This checking has proved to be
very effective in preventing leakage.

Now for the payroll records themselves. A payroll
book containing the name, position, and rate of each em-
ployee is made up monthly by means of the addressograph.
During the month, each new employee is written in by hand.
All payroll which is due from the previous month is
entered in a column provided for that purpose. The total

of this accrued must agree with the General Ledger figure of payroll accrued but unpaid. All payroll accrued from the second previous month is transferred to the Unclaimed Wages account, and a separate record maintained so that the regular payroll book is not cluttered with old unpaid amounts.

In the payroll book is a column for each week of the month. The wages of each employee, which have been computed on the department head's report by the payroll book, together with the amount of time worked. When this is done, a pink voucher is made out to each employee for the amount due him.

A check is made out to the General Cashier for the entire amount of the payroll; this is charged to the Payroll Accrued Account. He cashes the check at the bank and is ready, with the help of the Paymaster, to pay off the employees.

The pink vouchers are distributed to department heads who, after approving them, in turn distributes them to the employees.

The employees are paid off by the General Cashier and the Paymaster who on Wednesday, Pay Day, are stationed at various points in the back of the house where they exchange cash for the employees' vouchers. This also is done on the following day, for shorter periods, for the benefit of employees who were not at work on Wednesday.

Then the General Cashier turns in all vouchers that

of this account must agree with the General Ledger. If-
any of payroll account but unpaid. All payroll account
from the second previous month is transferred to the un-
claimed wages account, and a separate record maintained
so that the regular payroll book is not cluttered with old
unpaid amounts.

In the payroll book is a column for each week of the
month. The wages of each employee, which have been con-
puted on the department head's report by the payroll book,
together with the amount of time worked. When this is
done, a check voucher is made out to each employee for the
amount due him.

A check is made out to the General Cashier for the
entire amount of the payroll; this is charged to the pay-
roll account. He cashes the check at the bank and
is ready, with the help of the paymaster, to pay off the
employees.

The check vouchers are distributed to department heads
who, after approving them, in turn distribute them to the
employees.

The employees are paid off by the General Cashier and
the paymaster who on Wednesday, pay day, are stationed at
various points in the back of the house where they exchange
cash for the employees' vouchers. This also is done on the
following day, for shorter periods, for the benefit of em-
ployees who were not at work on Wednesday.
Then the General Cashier turns in all vouchers that

have been cashed to the Assistant Auditor. He also turns in the difference between their total and the full amount of the payroll in cash, which is credited to the payroll accrued Account.

The payroll clerks then take the vouchers, check the total, then check off in the payroll book with a colored pencil the amounts paid. The amounts unchecked in the book must agree with the cash which has been turned in.

Any unpaid vouchers cashed after this procedure are turned in by the General Cashier in the form of a disbursement. He is reimbursed by check, the amount being charged against Payroll Accrued. The payroll clerks then check off these amounts with a different colored pencil.

This procedure is followed week by week until the end of the month when the amount earned is charged to the proper expense accounts in the General Ledger, the credit being made to Payroll Accrued.

As the Accrued account is credited with all wages earned and charged with all wages actually paid, the balance of the account represents all unpaid wages. That this system operates simply is proven by the fact that month after month the payroll book balances with no trouble.

THE HOTEL INDUSTRY IN RETROSPECT

When I started this thesis, back in 1932, I was quite sure that the only problem that was confronting the Hotel Industry was that they were losing money and the only solution to that problem lay in the Repeal of the Eighteenth Amendment to the Constitution of the United States. Since I began my research in this field, we attended the demise of Mr. Volstead; and so I was again quite sure that there just wasn't any problem--that is, any problem that was a problem in just the way that prohibition was to the Industry; but upon discussing the matter with prominent Boston Hotel men, I learn that the Unions controlling the waiters and kitchen help bring in quite a serious problem to the life of a hotel manager. From another source, I learned that the most serious problem confronting the Industry was that there is a very serious lack of intelligence on the part of the hotel executives in problems pertinent to themselves as a group, and that there was a decided lack of business ethics between rival hotels.

A hotel is a domestic establishment--a home--conducted for profit. This is done by operation under the control of the management.

Besides suitable location, structure, equipment, and financing, hotels must have well-co-ordinated, intelligently controlled personnel. Their managements must receive definite information as to operation and must have knowledge

of the theoretically correct formulas and ratios expressed in easily recognized and understood figures for comparisons. The management makes constant use of formulas, routine, appropriate accounting data and statistics, a staff and line organization. Methods of vitalizing and disciplining personnel are used. All of this can be stated not only in broad terms, but with specification sufficient to constitute a science of Hotel Management. Because this is so, it is vital not to lose sight of the fact that there is also the Art of hotelkeeping. Those interested in the finest phases of hotel operation recognize that efficiency in management and the handling of business problems are urged to complement rather than replace or jeopardize in any way the practice the fine art of hospitality.

It is essentially the function of hotels to provide home comforts and home surroundings for those who travel. There is thus accorded beauty to the lives of those he serves. He has opportunity to create and encourage in the general public good taste and appreciation of the niceties of living. In the conduct of his establishment it is his privilege to promote materially the better health, morals, and manners of his patrons and his community.

It is the purpose of sound hotel management to use scientific organization and knowledge of methods best calculated to operate the business at a profit, but this should be done without prejudice to the fundamental idea

of "service" and it is essential for the hotel manager to promote in every possible way the Art of his profession.

The "art" of hotel management is to clothe the commercial aspects of the hotel with perfection of service and to embellish it with pleasant details and refinements. Management should encourage unobtrusive ability to do the little things extremely well; should exemplify good taste and emulate the finest hospitality of the best homes; should meet the requirements of critical judges of good living and create new comforts and new refinements of service for discriminating patrons. In a word, preserve and enhance the best traditions and practice in personal service, cuisine, and pleasing attentions.

It is strictly good business to operate hotels efficiently. This is, however, not enough; the art of hotel operation is necessary to give to genuine hospitality true graciousness.

In reviewing the history of the hotel business, I was impressed with the similarity of the problems which hotel men and credit men have in common--not only from the point of view of extension of credit, but in merchandising.

The Hotel-keeper's merchandise consists of rooms which he hopes to rent to his guests; food and entertainment is a consequent and while an important item, does not loom as large in his calculations as the room problem. I am not saying anything new when I say that during the past few years the hotel-keeper's merchandise has been getting ahead

of his customers. In other words, more hotels, and consequently rooms, are being constructed than are necessary to supply adequately the needs of the public. The percentage of occupancy, which is the hotel-keeper's key figure, has steadily been going down and naturally profits have been diminishing.

In precisely the same way, manufacturers have been busy making goods of one sort or another to be disposed of to the general public. This public has only a certain amount of money to spend within a given period with the result that there is too much merchandise on hand to supply this general public. One serious consequence is the appalling number of concerns which fail and go out of business.

Mr. Babson has very clearly shown the fact that there are too many retailers in the market to distribute this excessive supply of merchandise and his findings have developed a striking correlary between the hotel business and retailing.

The underlying cause is the same in both instances. A great many individuals get the idea that it would be fine to manufacture something and get somebody to distribute this something. So immediately the machinery is set into motion to produce the wares in mind without taking into the consideration at all the amount of service they may be rendering and the buying possibility of those whom they expect to reach. The result is that the market is clut-

tered with merchandise which if it moves at all is disposed of at ridiculously low prices and nobody in particular is benefited by it.

In much the same way, hotels come into existence when somebody gets the idea that it would be a fine thing to erect a hotel as a monument to civic pride, the foresightedness of local leaders, or perhaps just another instance of building something bigger and better than has ever been done before. It frequently means that the community finds itself with a building that it can not possibly support and those who have been induced to invest in the project find themselves carrying the bag with nothing in it. The next step is a refinancing project in which the mushroom growth is dehydrated and the new venture launched on a 50% basis or less.

Both the hotel-keepers and the manufacturers have in common the request to part with their merchandise or service on a credit basis. Naturally the technique varies considerably because the hotel is more or less a public institution and has to take its customers on the run. By reason of this, the inn keeper has been afforded considerable protection by the laws of the land in recognizing the additional hazards incurred in his business. From time to time new regulations have been provided to decrease these hazards and diminish the possibility of losses. It is at this point that the credit reporting organizations

begin to function. Throughout the United States there are 1060 credit reporting bureaus with reports on file on over 50,000,000 individuals. The object of all these bureaus is to furnish a service which will protect credit, curtail losses and make it possible to do a better job all around.

Bad checks are a constant source of annoyance to the credit department whether a retail establishment or a prominent hotel, and the operators seem to have a remarkable facility for changing their methods. It is such a pity that the skill and intelligence used in these shady transactions could not have been pressed into service in some real worthwhile application. However, that is another story. In large metropolitan cities the credit reporting bureaus are in touch not only with every part of the United States, but many of the foreign countries as well, so that it is becoming increasingly difficult for a bad check worker or a credit sharper to operate successfully for very long.

The credit bureau also sends to its members other valuable information regarding business conditions such as the trend of buying, collection percentages, the return of goods, and other details which appear as occasions present themselves.

Since it seems to be the time and place, the sermon on the bee:

"When some of your salesmen and managers complain that it is hard to make sales, and report that it is impossible

to find buyers for your product, remind them that a red clover blossom contains less than one-eighth of a grain of sugar, that seven thousand grains are required to make a pound of honey, that a vagabond bee, seeking everywhere for sweetness, must obtain this material from fifty-six thousand clover heads.

"Tell them, too, that the bee is compelled to insert its proboscis separately into each floret or flower-tube, and that there are about sixty of these to each head.

"Remind them that the bee, in performing that operation sixty times fifty-six thousand or three million, three hundred and sixty thousand times, gets only enough nectar for one pound of honey--and then doesn't get the honey.

"The bee has preached another sermon."

to find buyers for your product, remind them that a ton of clover blossoms contains less than one-eighth of a grain of sugar, that seven thousand grains are required to make a pound of honey, that a vagabond bee, seeking everywhere for sweetness, must obtain this material from fifty-six thousand clover heads.

"Tell them, too, that the bee is compelled to insert its proboscis repeatedly into each flower or flower-stem, and that there are about sixty of these to each head.

"Remind them that the bee, in performing that operation sixty times fifty-six thousand or three million, three hundred and sixty thousand times, gets only enough nectar for one pound of honey--and then doesn't get the honey.

"The bee has reached another season."

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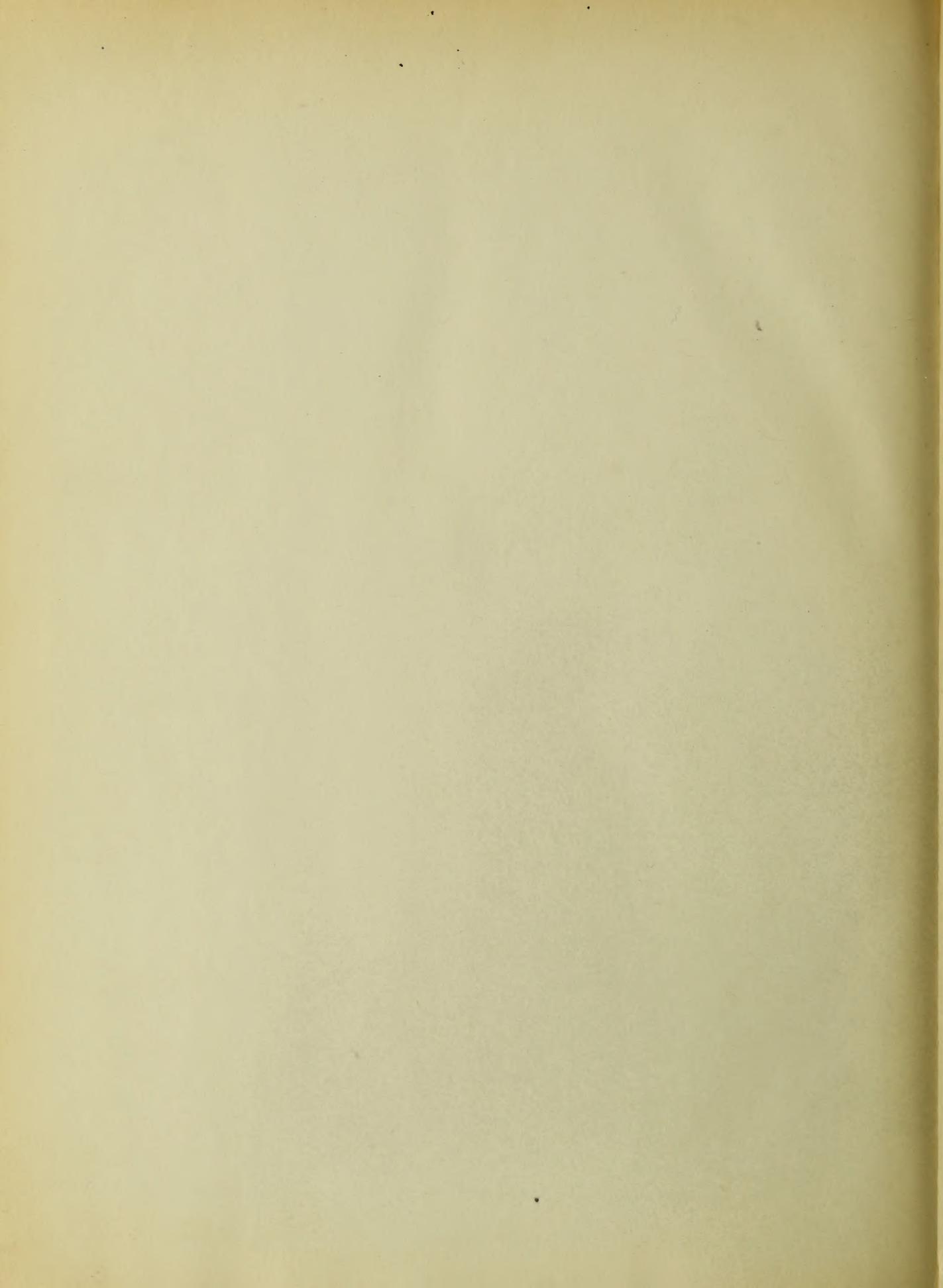
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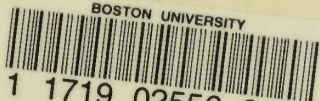
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